

**AUDITING AND GOVERNANCE: IMPORTANCE OF CITIZEN PARTICIPATION AND THE ROLE OF
SUPREME AUDIT INSTITUTIONS TO ENHANCE DEMOCRATIC GOVERNANCE**

**DENETİM VE YÖNETİŞİM: DEMOKRATİK YÖNETİŞİMİN GÜÇLENDİRİLMESİNDE VATANDAŞ
KATILIMININ ÖNEMİ VE YÜKSEK DENETİM KURUMLARININ (SAYIŞTAYLARIN) ROLÜ**

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ÖZET

Demokrasi düşüncesi ve demokratik yönetim sistemi, halkın aktif katılımı esasına dayanır ve kamu politikaları ile bu politikaların uygulama sonuçlarına ilişkin bilgiye erişim, etkili katılımın temel koşulunu oluşturur. Kamu kurumlarının politikalarına ve performansına ilişkin bilgiye erişim ve bu bilginin paylaşımı konusundaki önemli rolleriyle yüksek denetim kurumları (Sayıştaylar), halkı yönetim süreçlerine dahil olma ve yönetimi sorumlu ve hesap verebilir kılma konusunda güçlendirir. Bu şekilde, kamu yönetiminde hesap verebilirlik, saydamlık ve etkinliğin artırılması yoluyla yönetim kalitesine değer katarlar.

Bu çalışma, demokratik yönetişimin güçlendirilmesinde kilit unsur olan vatandaş katılımının genel çerçevesini ve katılımcı uygulamaları artırmak için yöneticileri desteklemek ve katılım için vatandaşları donanımlı kılmak suretiyle yönetimin daha saydam, hesap verebilir ve etkin bir yapıya dönüşmesinde güçlü bir araç olarak yüksek denetim kurumlarının gelişen rollerini değerlendirmeyi amaçlamaktadır.

Anahtar Kelimeler: Vatandaş katılımı, yönetişim, sosyal denetim, sivil toplum kuruluşları (STK'lar), yüksek denetim kurumları (Sayıştaylar).

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ABSTRACT

As an idea and a political system, democracy depends on active participation of public and access to information on public policies and the result of their implementation is the main condition for an effective participation. With their important roles in the access to and dissemination of information on policies and performance of public organisations, supreme audit institutions (SAIs) empower the public to engage in governing processes and hold government accountable and responsive. Thus, they add value to the quality of governance by strengthening accountability, transparency and effectiveness of public management.

The study aims to evaluate the general frames of citizen participation, which is fundamental to strengthen democratic governance, and evolving role of SAIs to be a strong tool in transforming the government into a more transparent, accountable and effective structure by helping managers enhance participatory applications and empowering citizens to participate.

Keywords: Citizen participation, governance, social audit, civil society organisations (CSOs), supreme audit institutions (SAIs).

INTRODUCTION

As a result of global trend toward democratisation, the issue of citizen participation in governance has gained increasing significance. Participation is a key factor in enhancing public confidence in governing institutions, formulating policies based on people's needs, and receiving necessary feedback on people's reactions to the policies.

It is a fact that citizens worldwide have become actively and more directly involved in monitoring and overseeing the activities of public authorities, and have been demanding better policies and performance. Technological developments, social transformation, cultural and institutional evolution support active participation in governance, and growing sources of information empower citizens to engage in governing processes.

Information and knowledge are the main sources of power in today's knowledge-based society. As one of the key institutions engaged in the evaluation of public performance, Supreme Audit Institutions (SAIs) have crucial roles in providing relevant information to the citizens in order to empower them for an effective participation. SAIs primarily aim to ensure a sound financial structure, which is the most important basis for a strong public management and a sustainable democracy. Since public resources are increasingly under pressure and ineffective management of these limited resources is one of the most important reasons of destructive global financial and economic crisis, increasing focus is now being given to issues of quality of use of public resources and demands from SAIs are growing swiftly.

Serving as key foundations in meeting the demands for greater accountability, transparency, and better management of public resources; SAIs are expected to collaborate with citizens and their representative bodies effectively. Consequently, there is a strong need for and pressure on SAIs to promote reform processes by using the audit function as a tool to empower citizens to achieve better quality of governance.

The United Nations (UN) General Assembly noted with appreciation the work of the International Organization of Supreme Audit Institutions (INTOSAI) in promoting greater accountability, transparency, and efficient and effective receipt and use of public resources for the benefit of citizens (UN, 2011). The themes of the latest two Joint Symposiums of UN and INTOSAI were on strengthening communications between SAIs and citizens, and risks and opportunities for engaging citizens. As emphasised in the Report on 21st Symposium (UN/INTOSAI, 2011: 13), there is a general agreement that cooperation between citizens and SAIs benefitted all, as citizens and SAIs share the same objectives of increasing the efficiency of government, securing public governance, enhancing transparency, safeguarding accountability of the public sector and, ultimately, fostering development for all.

FUNDAMENTALS OF DEMOCRACY AND IMPORTANCE OF CITIZEN PARTICIPATION

Democracy can be described simply as a political system for choosing and replacing the government through free and fair elections. However, it is well-known that democracy could never be achieved solely through providing citizens with the right to vote and to choose their government. Democracy depends on active participation of the people, as citizens, in political and civic life.

An overarching principle of democratic governance is that governing institutions and governing personnel are required to exercise the authority entrusted to them exclusively for the benefit of the people. This principle requires subjugation of self-interest to the legitimate interests of the intended beneficiaries of the governing institutions (Berthin, 2011: 27). Government may seek to inform, consult and engage citizens in order to enhance the quality, credibility and legitimacy of their policy decisions (OECD, 2001).

Citizens elect their leaders, expecting them to represent their constituencies effectively and to introduce, implement and monitor public policies that will respond to collective needs. Similarly, constituencies expect democratically elected leaders and public officials to be responsible for their decisions and actions, and to be accountable to the citizens they serve. Democratic governance encourages citizens to reward and/or punish public officials for their performance and hold them accountable (Berthin, 2011: 19).

Today, governments are facing a growing demand to be more accountable, transparent and effective. Citizens are becoming more assertive about their right to be informed and to influence governments' decision-making processes. Technological developments and tools for communication are increasing rapidly, and give a broad range of possibilities for citizen participation for a better management.

As traditional forms of representation are being re-examined, new more direct and deliberative democratic mechanisms are proposed to enable citizens to play a more active part in decisions that affect their lives (Gawenta, 2002: 1-2). First of all, the role that technology can play in addressing any perceived legitimacy deficit or lack of accountability continues to grow (Power, 2010: 45). Particularly the internet has made information more accessible to citizens; allowed greater monitoring of governmental organisations and provided the possibility of greater interaction. For instance, e-government practises have expanded and serve as an important tool for participation.

Social media applications are slowly diffusing across all levels of government (Mergel and Bretschneider, 2013: 1) and have the potential to bring about a greater engagement by the public in government (IBM, 2013). Social media is clearly playing an increasingly important role to channel citizen's initiatives to hold governments accountable. Additionally, many methods, each with

strengths and weaknesses, have been used to elicit participation in the management process including public meetings, focus groups, simulations, committees, and surveys (Ebdon and Franklin, 2006: 440).

Strengthening relations with citizens and enhancing their participation through using a wide range of methods may ensure governments to;

- Improve the quality of policy by allowing governments to tap wider sources of information, perspectives, and potential solutions in order to meet the challenges of policy-making under conditions of increasing complexity, policy interdependence and time pressures.
- Meet the challenges of the emerging information society, to prepare for greater and faster interactions with citizens and ensure better knowledge management.
- Integrate public input into the policy-making process in order to respond to citizens' expectations that their voices be heard, and their views be considered in decision-making by government.
- Respond to calls for greater government transparency and accountability, as public and media scrutiny of government actions increases, standards in public life are codified and raised.
- Strengthen public trust in government and reverse the steady erosion of voter turnout in elections, falling membership in political parties and surveys showing declining confidence in key public institutions (OECD, 2001: 2).

Participation can also be very useful in educating the public about key trade-offs and gaining valuable input from citizens about their priorities and preferences (Ebdon and Franklin, 2006: 444).

In a globalizing and democratic world, participatory and transparent governance is vital to achieving economic growth, social justice and equity. As an important tool of checks and balances, audit remains an integral part of this emerging governance culture (DESA, 2005: 9). To create a new institutional culture in public sector, SAIs should give great focus on promoting governance and strengthening participatory mechanisms.

ROLE OF SUPREME AUDIT INSTITUTIONS IN ENHANCING DEMOCRATIC GOVERNANCE

Good governance requires continuous oversight to ensure that policy is implemented as intended, strategic goals are met, and the overall performance of the government meets expectations and needs of the citizens. As the safeguard of transparency and accountability in the public sector, SAIs assist governments in exercising oversight by evaluating whether government

entities are doing what they are supposed to do, spending funds for the intended purpose, and complying with laws and regulations.

It must be understood that even though the outcomes of the auditing process are, mainly, of a technical nature, they reflect the real capacity of a government to meet the citizens' needs, and therefore supply accurate and timely information to the users on how their money has been spent. By providing independent, non-partisan, fact-based reports written in a way that is accessible to the general public, SAIs help supply citizens with the information they can use to enhance their knowledge about government spending, and perform their supervisory role, enabling them to follow up on audit findings and enforce the implementation of the SAI's recommendations (UN/INTOSAI, 2011: 7).

SAIs are key institutions for ensuring *“transparency and accountability; fairness and equity; efficiency and effectiveness; respect for the rule of law; and high standards of ethical behaviour in public management – which are fundamentals of good governance and represent the basis upon which to build open government”* (OECD, 2005). The understanding of SAIs as guarantors of constitutional accountability is also reflected in the United Nations General Assembly Resolution A/RES/66/20916 on *“Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions”*, adopted in December 2011.

SAIs can make valuable contributions to public governance particularly in designing it more economically and efficiently. To improve citizen participation, SAIs should support effective design and operation of e-government forms to improve effectiveness and efficiency in public sector. They should give great focus on promoting e-governance and access to information at every level of government.

As stated in *“Conclusions and Recommendations”* of 22nd UN/INTOSAI Symposium, *“based on their audit work, SAIs are tasked with developing recommendations for more economic and efficient public governance, thus contributing to the process of government reform”* and *“SAIs can fully harness their potential to contribute to better public governance only if, based on their audit work, they also engage in advisory activities and offer specific recommendations to audited entities and political decision-makers for practical implementation”* (UN/INTOSAI, 2013).

One of the main roles of SAIs is giving assurance whether the information government delivered is complete, objective, reliable, relevant and understandable. Furthermore, SAIs can encourage public entities to publish high value and high impact data for the public, and to improve and assure data quality in terms of accuracy, consistency and timeliness.

SAIs can interact with citizens directly or through partners and channels such as parliaments, media and civil society organisations (CSOs), which share the objective of holding government to

account on behalf of citizens (UN/INTOSAI, 2011: 11). The media, CSOs and citizens use audit reports as a source of factual unbiased information about government performance, which can be benefited to support the imperative for change and improvements in systems and procedures (INTOSAI CBC, 2010: 1).

To fulfil their roles effectively, SAIs need to put into practice the principle of good governance, in particular the principles of transparency and accountability. According to related international standard (ISSAI 20), the notion of transparency refers to the SAI's timely, reliable, clear and relevant public reporting on its status, mandate, strategy, activities, financial management, operations and performance. In addition, it includes the obligation of public reporting on audit findings and conclusions, and public access to information about the SAI. Being transparent and accountable will increase effectiveness and legitimacy of SAIs and consequently, they can lead by example for other public institutions.

CIVIL SOCIETY ORGANISATIONS, SOCIAL AUDIT AND GOVERNANCE

It is a fact that governments are facing an ever-growing demand to be more accountable and socially responsible, and the community is becoming more assertive about its right to be informed and to influence governments' decision-making processes (CGG, 2005: 9). One of the most effective tools to achieve such goals is social audits that CSOs undertake to monitor and verify the social performance claims of the institutions.

The increasing global trend toward democratization has opened up the political space for CSOs to play a more active policy-influencing role. According to the World Bank (2005), "CSOs have become significant players in global development finance, are increasingly influencing the shape of global and national public policy... The growing focus among policy makers and citizens on the need for good governance and greater transparency has also opened doors for CSOs. As the influence of CSOs continues to grow, they are also attracting greater public scrutiny, prompting calls for greater accountability."

Social audit is a process by which an organisation accounts for its social performance to its stakeholders and seeks to improve its future social performance. Social audit involves social accountability, which is a process by which accountability is exacted from accountability holders through direct or indirect citizen action and engagement (Rastogi, 2011: 278). The central objective of a social audit is to monitor, track, analyze, and evaluate government performance, thus making public officials accountable for their actions and decisions (Berthin, 2011: 25). It aims to ensure that public officials act transparently, responsibly and effectively and help public entities to understand and improve their performance as perceived by the stakeholders.

As a social oversight mechanism, its purpose is not to frustrate government activities, create unnecessary obstacles, accuse or point fingers at government officials and/or become a threatening policing force. Rather, the main objective is to strengthen the government's public policy capacity and responsiveness by providing constructive feedback and information about performance and impact. To the extent that government officials collaborate and allow citizens to exert their social oversight function, social audits can greatly enhance the legitimacy and credibility of democratic institutions (Berthin, 2011: 32).

Social audit has the intrinsic value of strengthening democratic relationships of people, and it is also instrumental in developing effectiveness through better services delivery and better governance (Rastogi, 2011: 280). It affects positive organisational change and even reforms the management of resources and delivery of services. It paves the way to strengthen public trust and confidence in the democratic governance process and encourage managers to take constructive actions to improve their entities. It can also play a critical role as an anticorruption tool in preventing corrupt practices.

CSOs provide also training on public finances to citizen groups, the media, and legislatures, thereby strengthening the capacity of all of these groups to exercise oversight over budget process and demand accountability from government agencies (Ramkumar and Krafchik, 2005: 10).

COOPERATION BETWEEN CIVIL SOCIETY AND SUPREME AUDIT INSTITUTIONS

Although the functions of SAIs and CSOs are different in nature, the oversight actions they perform make it possible to create spaces for cooperation. CSOs, especially in developing countries with fragile public institutions, are gradually acquiring an increasingly important role in the institutional strengthening of their respective countries. One of the roles that they have been playing on a more frequent basis is that of monitoring the state through the social auditing of government agencies. CSOs also have distinct characteristics that enable them to strengthen the execution of external oversight (Nino, 2010: 5). With different but complementary roles in terms of conducting an oversight of government, CSOs and SAIs need to interact and benefit from each other.

SAIs can benefit from cooperation with CSOs, since it might not only improve the impact of SAIs' work, but also the quality of institutional oversight. At times, audit reports do not have sufficient impact on the governmental agencies in which irregularities are detected. External oversight systems are complex: SAIs only represent one link in a more extensive chain, of which the legislative commissions, the National Legislature and various offices of the Executive are also part. Excessive bureaucracy and conflicting political interests usually conspire against the system working on its own. For that reason, there is a need for the participation of other stakeholders (judges,

prosecutors, Ombudsmen, journalists and CSOs). Through interaction with CSOs, SAIs could prevent their efforts from being thwarted. The irregularities they highlight in their reports have higher chances of being remedied if there is pressure coming from stakeholders external to the public oversight system (Nino, 2010: 5).

In general terms, however, it may be stated that SAIs and CSOs do not interact with each other adequately. To date, there has been much less civil society engagement with the auditing process and the office of the SAI. On the one hand, CSOs fear that the relations they may establish with SAI officials might be misconstrued. On the other hand, SAIs fear that the neutrality and objectivity that is expected of their reports may be compromised if they maintain a collaborative relation with the CSOs. Consequently, they are not usually open to establishing links outside government. In this respect, the sensitivity of SAIs' control activities requires establishing measures to guarantee their objectivity and autonomy. For that reason, it is necessary to have clear rules that determine stages and procedures for the granting of access to, or dissemination of, information related to auditing activities, while at the same time protecting the integrity and objectivity of the oversight process (Ramkumar and Krafchik, 2005: 10).

Nevertheless, there are important opportunities for civil society engagement in the auditing stage of the budget process that can strengthen the oversight function of both CSOs and the SAI (Ramkumar and Krafchik, 2005: 10). Access to public information is fundamental in order to establish a framework in which greater participation exists. For access to and dissemination of information, it is essential to improve the relationship between SAIs and CSOs. Having an effective relationship may increase the efficiency of the external auditing system, and consequently contribute to effective accountability on the part of public administration and improved governance. It may promote the effectiveness of social audit practices as well.

CSOs can use the information gathered through audits in order to pressure governments to respond to audit recommendations and improve governance. In turn, CSOs, through social audits and other such processes can provide information to the SAI that can complement and augment the work of the SAI (Ramkumar and Krafchik, 2005: 20). The participation of civil societies in the auditing, whether in a formal or in an informal process, has the real potential to enhance accountability and align public services to citizens' needs (DESA, 2005: 10). Strategic partnerships between civil society groups and SAIs can assist both entities and as such, each institution can complement the other's work in promoting good governance.

CITIZEN PARTICIPATION IN THE ACTIVITIES OF SUPREME AUDIT INSTITUTIONS

As a cornerstone of every democracy, SAIs played a fundamental role in upholding the principles of good governance, transparency and accountability. Their overall objective is to make difference in the lives of citizens through promoting efficiency and effectiveness in the utilization of public resources. That is why SAIs have progressively been entering the field of citizen participation and adjusting their institutional, legal and operational structures accordingly.

To achieve their goals, SAIs should be open to the participation of the public in its decision-making process, must heed citizens' concerns in their work, and communicate this accordingly. Open participation enhances their decisions and services by welcoming and utilizing the input of the public. Public engagement gives the power to SAI to be effective and constructive in ensuring the needs of the public. Therefore, audit reports and other outputs of SAIs need to be included in the public debate for further appealing the interest of the public (Akyel and Köse, 2011).

Moreover, audits and audit findings must be communicated to the public so that, ultimately, the citizens are empowered to demand the implementation of audit findings. To be able to do so, citizens must actively participate in the political debate and contribute to the implementation of audit findings. It is of critical importance to provide the citizens with an adequate platform for such commitment. When citizens understand that they are not powerless, and that they can play an active role and defend their interests, they will be willing to fully commit themselves (UN/INTOSAI, 2011: 3).

CSOs, (together with legislatures/parliaments) can monitor and build pressure on the executive to implement audit recommendations. While audit institutions are traditionally prevented from engaging in policy processes, CSOs can use their networks to add political weight to audit institution recommendations. Concerns that audit findings are not geared towards citizen participation can be mitigated if audit institutions develop accessible and understandable reports that are freely available and widely distributed to the public in a timely manner and if legislators hold public hearings on audit reports and publish minutes of meetings in which audit reports are discussed (Ramkumar, 2007: 3, 9).

The 1977 Lima Declaration (Section 16) stipulates the principle of independent reporting on the outcome of the work of SAIs to parliament and the public at large and asks that SAIs be empowered by the national Constitution to report their findings publicly as "this will ensure extensive distribution and discussion, and enhance opportunities for enforcing the findings of the Supreme Audit Institution." 30 years later, the XIX INCOSAI adopted the Mexico Declaration, which spelled out the right and obligation of SAIs to issue reports and freely decide on the content and timing of publishing and disseminating audit reports. These principles underline the responsible role

of public sector auditors in strengthening public trust through their audit activities and reporting and in ensuring the efficient and effective collection and use of public resources for the benefit of society at large (Moser, 2011).

The spectrum for collaboration between auditors and civil society is very large, and collaboration could take any of a variety of forms depending on the comfort levels of each institution and/or the relevant country context. For example, civil society groups could directly participate in audits (as in the Philippines experience), or they could focus on demanding follow-up actions to audit findings and put pressure on the government to require the implementation of audit recommendations (as is done in Argentina), or they could identify entities that should be the subject of audits (as is done in South Korea) (Ramkumar, 2007: 9).

ROLE OF SUPREME AUDIT INSTITUTIONS IN ENHANCING CITIZEN PARTICIPATION

Today, as emphasised before, there is a stronger demand for promoting democracy and good governance, which requires strengthening transparency and accountability. As a key institution to respond to that demand, SAIs are gaining great importance (Akyel and Köse, 2011), and their role and responsibilities are increasing constantly. As set out in the Lima Declaration (INTOSAI, 1977) an important part of the accountability cycle is an independent and credible SAI to scrutinise the stewardship and use of public resources.

SAIs have crucial importance and are strong tools for citizen participation in achieving better quality of governance. The primary vehicle for participation is sharing information on goals, policies, perspectives as well as evaluations on achievements. SAIs can enhance the public's understanding of what an entity is seeking to achieve, to what extent it could achieve this, what the reasons for low performance are, and how it can be improved.

External auditing is not an end in itself; it is ideally a component of a regulatory system of public finance and administration oversight that includes internal auditing, parliamentary reviews, public debate facilitated by the media, judicial prosecution, and other mechanisms (Noussi, 2012: 2). Audit reports and other outputs of SAIs are the most relevant and reliable sources of information for stakeholders and are tools for both the dissemination of and access to public information.

Because of their control function, SAIs also act as partners and agents of the citizens, ensuring that money entrusted to those in government is being spent in keeping with the requirements of economy, efficiency and effectiveness, regularity and compliance, in the interest and for the benefit of the citizens at large (Moser, 2011). SAIs have important roles in giving assurance whether the information delivered by government is complete, objective, reliable,

relevant and understandable. This is important to strengthen the relationship between government and citizens and improve the participation and trust of citizens.

Citizen engagement is also important for SAIs to perform their duties more effectively and serve public more efficiently. According to ISSAI 20, SAIs are accountable to various parties, including legislative bodies and the public and they are also responsible for planning and conducting the scope of their work and using proper methodologies and standards to ensure that they promote accountability and transparency over public activities, meet their legal mandate and fulfil their responsibilities in a complete and objective manner.

ISSAI 21 stipulates that the SAIs make publicly available their mandate, their missions, organisation, strategy and relationships with various stakeholders, including legislative bodies and executive authorities. The standard also sets the below principles, which are related directly to enhancing the two-way participation for SAIs:

- SAIs communicate timely and widely on their activities and audit results through the media, websites and by other means.

- SAIs communicate openly with the media or other interested parties on their operations and audit results and are visible in the public arena.

- SAIs encourage public and academic interest in their most important conclusions.

- SAIs make use of external and independent advice to enhance the quality and credibility of their work.

As highlighted in the international standards, SAIs must clearly communicate to the citizens what they do and what added value they generate for their states and societies in order to increase public knowledge about the role played by SAIs in terms of accountability. They should facilitate citizens' access to the information generated by the SAIs that needs to be relevant, trustworthy and in a comprehensive format easily accessible by the public (UN/INTOSAI, 2011: 14).

IMPORTANCE OF EFFECTIVE COMMUNICATION FOR SUPREME AUDIT INSTITUTIONS

Since communication is one of the most essential tools for the success of any organisation in our globalised and competitive world, SAIs, as supervisory bodies of their countries, need to improve their communication capacities to achieve their objectives effectively and enhance their legitimacy. Communication capacity is one of the fundamental requirements for SAIs to build good relationships with their stakeholders and strengthen the bonds with citizens and their representative organisations.

Communication is a two-way process, and the success of it depends on its mutuality. On one hand, communication and collaboration with others creates a wide range of opportunities for SAIs to transform the way of their work and for innovation. In particular, the role that civil society can play in following up on the implementation of the recommendations is fundamental. On the other hand, by their reports, SAIs can empower the Parliament, media, civil society and individual citizens in setting a more democratic and effective management that is capable of meeting the demands and expectations of the public. A strong link between SAI and the others is essential for the effectiveness of both sides (Nino, 2010: 16).

Auditing is a public service, and SAIs undoubtedly need to communicate effectively with citizens to enhance public accountability. After all, being the ultimate beneficiaries of a better use of public funds, citizens are the most important stakeholders of SAIs. Nevertheless, they are in many cases the ones who are least aware of the benefits of government auditing and accountability. Surveys have shown that a considerable part of population understands little of the work of SAIs. It is therefore necessary that SAIs design the appropriate means to raise awareness of the importance of government auditing among the general public (UN/INTOSAI, 2011: 7).

Since communication with the media is one of the most challenging tasks for SAIs, they should adopt a multidisciplinary approach to attain a coherent and diversified communication policy. They should also promote pro-active politics of communication to increase public knowledge about the accountability role played by SAIs and to facilitate citizens' access to the information generated by the SAIs (Peruzzotti, 2011). Despite some certain risks and threats, media is the most important tool to communicate with citizens. Developing and implementing communication strategies for active communication with the media will help SAIs to inform the public about government performance, which in turn will raise public awareness. This communication will also provide a rich source of information to SAIs about governmental activities.

An effective media policy is also paramount in communicating the SAI's messages to the public. Impact on the media, and thereby on the public debate, is considered key for many SAIs since it legitimizes their existence, especially when a response to the SAI's recommendations is not compulsory (Bringselius, 2010). Media is an information channel, and a means of bringing pressure to bear among audit objects and members of Parliament as well. Media is a key channel to keep citizens informed of the SAI's role in and contribution to strengthening the country's well-being. A properly informed audience will create public pressure on elected representatives, which in turn will lead to greater executive accountability and, ultimately, to greater transparency and better management of public funds (Dye, 2009: 8).

SAIs can strengthen the impact of audit reports by building ongoing relationships with auditees and other key stakeholders, who can support the SAI's work by doing the following:

- pressing for beneficial change (the media and CSOs);
- introducing new laws and calling government to account (the legislature);
- implementing change (auditees); and
- monitoring the effectiveness of implementation (citizens and their representatives)

(INTOSAI CBC, 2010: 6).

Good links to the media and public can also help provide intelligence on areas of risk and lead to useful audits (INTOSAI CBC, 2007: 57).

Despite its importance, SAIs do not usually have strong links to society. Among the 94 countries assessed in the Open Budget Survey 2010 (IBP, 2010: 6), in 34 countries, the public is not informed about the annual accounts of its government as the final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Furthermore, in 45 countries, the public cannot give input to the SAI's work as the SAI does not maintain formal mechanisms to interact with the public.

Nevertheless, in recent years, there have been increasing demands for these agencies with the purpose of ensuring transparency, access to information, and citizen participation mechanisms in their work. This is intended to strengthen their control functions, increase the demand for accountability from public administration, and thus enhance the credibility of governmental policies and programs (Nino: 2010: 1).

As one of the most important global initiative aims to improve the external oversight of public for better democratic governance, the last two joint symposiums of UN and INTOSAI focused on citizen participation with different aspects. The theme of the 21st UN/INTOSAI Symposium was "Effective practices of cooperation between SAIs and citizens to enhance public accountability", and it has reflected a growing recognition of the need to deepen the participatory processes in public administration matters and provided an opportunity to assess both how SAIs engage citizens in their own work, as well as how SAIs communicate their work to citizens. The latest (22nd) Symposium was on "Audit and Advisory by SAIs: Risks and Opportunities, as well as Possibilities for Engaging Citizens"

BENEFITS OF PARTICIPATION FOR SUPREME AUDIT INSTITUTIONS

By making their audit findings available to the public, SAIs provide a critical window on transparency in public finance management (Krafchik, 2005: 25). The communications of SAIs have

crucial roles in responding to the challenges for ensuring transparency and accountability of the public financial management and provide quite a few benefits such as (IFAC, 2003: 4);

- Increasing public awareness and knowledge of government policy, processes and performance;

- Creating and sustaining public interest and participation;

- Increasing government accountability;

- Improving data quality (accuracy, consistency and timeliness);

- Shifting to open management;

- Real time, instant, diverse feedback from the public;

- Open collaboration with the public to solve complex issues;

- Collaboration for decision-making;

- Ensuring integrated governance structures and processes for public engagement;

- Expanding the scope and depth of transparency, participation and collaboration capabilities; and

- A strong partnership in dealing with corruption, mismanagement and inefficiencies in public management.

The existence of formal information channels between SAIs and the media, CSOs, government branches, the parliament and other actors as major audiences for the information SAIs produce will empower both sides to act more effectively. An effective communication gives opportunity to determine, follow and improve “worldwide best practices” (IFAC, 2003: 4) in auditing and related areas as well.

There are two ways of increasing the ability of audits to provide information on government performance that is directly relevant to citizens. First, the scope of audit mandates can be increased, and audit methodologies can be developed to enable auditors to offer some comments on the government policies that underpin agency performance.

A second way to improve the ability of audits to provide information directly relevant to citizens is by allowing citizens to participate in the conduct of audits. As citizens will look for specific measures of performance, they will use their access to (and participation in) audit institutions to obtain information on those measures that they are interested in reviewing. Allowing citizen participation in audits will require that audit institutions create spaces in which citizens can meaningfully participate in audit programs and thereby obtain specific measures of government performance (Ramkumar and Krafchik, 2005: 23).

The feedback received by SAIs from the public on their audit findings is in fact both a gift and a challenge because it inspires SAIs to focus their future audits on areas of great concern for citizens. Reacting to citizens' complaints in the course of the respective audit process may give the SAI an indication of suspected fraud and high-risk areas, and can make the audits of SAIs more responsive. Accordingly, SAIs also need to create effective channels for communication with citizens with the purpose of enabling them to receive complaints so as to select agencies or programmes to be audited and to open up the audits to suggestions, proposals and comments. Special measures that can be taken by the SAI in this respect include citizen interviews as well as the instalment of mailboxes or telephone hotlines for receiving complaints (UN/INTOSAI, 2011: 8).

CONCLUSIONS

As a system of government in which power is vested in the people who rule directly or indirectly, democracy can be truly put into practice through active participation of citizens. Since there is an increasing global trend toward democratization, governments are facing a growing pressure to involve and engage citizens in political and managerial processes to be more accountable, transparent and effective.

In order to enhance the quality, credibility and legitimacy of public policies and their results, government needs to inform, consult and engage citizens. Access to information, consultation and active participation in policy-making contributes to good governance by fostering greater transparency and accountability through direct public scrutiny and oversight (OECD, 2001: 6).

As independent and professional oversight bodies, SAIs have crucial roles for a well-functioning democracy and a sound public management system. Their roles are increasing in parallel with a growing demand for governments to be more accountable, transparent and effective. The extent to which SAIs are able to make a difference to the lives of citizens depends on their effectiveness in strengthening the accountability, integrity and transparency of public entities.

By their reports, SAIs can empower the Parliament, media, civil society and individual citizens in setting a more democratic and effective management that is capable of meeting the demands and expectations of the public. They provide a critical window on transparency in public finance management by making their audit findings available to the public.

SAIs can support citizen participation to the management in different ways, such as;

- encouraging managers to enhance public participation in the policy processes and their implementation;
- ensuring guidance for identifying low-cost and effective ways to increase participation;

- setting an example as a public entity to others;
- disseminating the most reliable information to citizens for their sound evaluation and effective participation; and
- giving assurance whether the information delivered by government is complete, objective, reliable, relevant and understandable.

Citizen participation in both management and auditing processes can become a strategic means to ensure the effective utilization of public resources, prevent the waste of public resources and corrupt practices, and meet public demands and expectations. Citizen participation can also become a means of generating new information to redesign public management and improve public services, and can contribute to clarifying complex issues and problematic areas. Communication and collaboration with others give valuable opportunities to SAIs for innovation and to transform themselves in line with contemporary developments.

To fulfil their roles successfully and add more value to the quality of democratic governance, SAIs need to improve their communication capacity first and foremost. An effective communication is fundamental for SAIs to achieve their objectives and enhance their legitimacy. Formal information channels between SAIs and the media, CSOs and other actors (beyond public authorities) as major audiences for the information SAIs produce will empower both sides to act more effectively. Therefore, they should adopt a multidisciplinary approach to attain a coherent and diversified communication policy to build good relationships with their stakeholders.

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