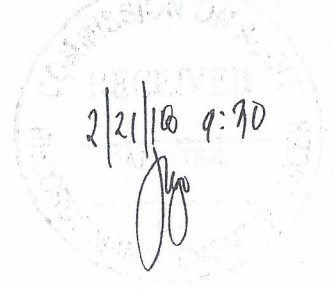




Republic of the Philippines  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City



**RESOLUTION**

No. : 2018-006  
Date : FEB 01 2018

**SUBJECT:** Adoption and Institutionalization of the Citizen Participatory Audit  
in the Commission on Audit

**WHEREAS**, the Philippines is one of the founding members of the Open Government Partnership (OGP) which was launched in 2011 to provide an international platform for governments to be more open, accountable, and responsive to citizens;<sup>1</sup>

**WHEREAS**, responding to the call for involvement of Government Entities in open government partnership, the Commission on Audit (COA), with technical assistance from the Australian Agency for International Development (AusAID) (now Department of Foreign Affairs and Trade), the World Bank, and Making All Voices Count (MAVC), implemented the Citizen Participatory Audit (CPA), on a pilot basis from August 2012 to 2015;

**WHEREAS**, the CPA is a broad program that provides:

- A strategy for reform to uphold the people's primordial right to a clean government and the prudent utilization of public resources, founded on the premise that public accountability can prosper only with a vigilant and involved citizenry, for the promotion of transparency and effectiveness;
- A technique in conducting audits with citizens as members of COA Audit Teams, to make the government more effective, transparent, and accountable;
- A mechanism for strategic partnership and sharing of aspirations, goals, and objectives between the COA and civil society;
- A technique for citizen and civil society involvement in other areas of the COA's work, as partners;

**WHEREAS**, the COA has exclusive authority to define the scope of its audit and examination and establish the **techniques and methods** required therefor, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties;<sup>2</sup>

<sup>1</sup><http://www.opengovpartnership.org/>.

<sup>2</sup>Section 2(2), Article IX-D, 1987 Philippine Constitution.

**WHEREAS**, the pilot implementation and expansion of the CPA has proven that citizens are interested, willing, and able to participate in the COA's Citizen Participatory Audit engagements and in the related capacity building activities; and have signified their interest in being involved in other areas of COA's work, as partners;

**WHEREAS**, the international audit community, led by the International Organization of Supreme Audit Institutions (INTOSAI) has recognized the success and effectiveness of the CPA and has initiated activities leading to its adoption by other supreme audit institutions;

**WHEREAS**, in line with the COA's goal of increasing stakeholder ownership and understanding and the related objective of enhancing citizen involvement in governance, the Commission has identified the expansion of the CPA as one of the initiatives in the COA's Strategic Plan for 2016 to 2022;

**WHEREAS**, citizens or Civil Society Organizations' (CSOs) representatives will participate as members of COA Audit Teams in the conduct of CPA and as resource persons or citizen partners in the planning and implementation of other COA programs/projects/activities, including communication planning and implementation and capacity building activities, on a voluntary basis in audits of thrust areas aligned with their advocacies without compensation, except for the extension of a reasonable daily transportation allowance from their residence to the audit workplace, and vice-versa, and a reasonable daily meal allowance for the duration of their involvement in the audit or program/project/activity, as allowed by COA rules and regulations;

**WHEREAS**, where the audit or programs/projects/activities involving citizens or CSOs' representatives as Audit Team Members, resource persons or citizen partners will require them to travel, they will do so on a voluntary basis without compensation, except for the extension of the same travelling resource support as their COA counterparts in the same activity or, if he/she has no COA counterpart, those extended to a COA employee performing a similar activity, allowed by COA rules and regulations;

**NOW, THEREFORE**, the Commission Proper resolves, as it does hereby resolve:

1. To declare as a policy of the COA to adopt and institutionalize the CPA, to involve activities such as, but not limited to:
  - a. Identification of areas for possible partnership with citizens and other members of civil society through dialogues and the regular Strategic Planning and Audit Planning of the COA;
  - b. Development of the Annual CPA Plan through a planning activity represented by all COA Sectors, including identification of the COA Sectors/Clusters/Offices responsible;
  - c. Identification and provision of resources, systems, and capacity/competency building requirements;
  - d. Implementation of the Annual CPA Plan by all Sectors identified as responsible in the Plan;
  - e. Monitoring of the implementation of the Annual CPA Plan;

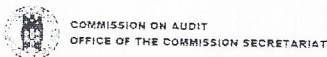
- f. Capacity and competency building activities;
- g. Engagement with domestic and international groups involved with citizen/civil society partnerships;
- h. Engagement with assisting development partners and other groups/entities (e.g. INTOSAI, other SAIs);
- i. Recognition of the valuable contributions of stakeholders to the success of the CPA and/or achievement of the COA's objectives; and
- j. Assessment of the CPA as a whole or in terms of the implementation of a specific Annual CPA Plan.


2. To adopt the *CPA Framework* attached as an Annex to this Resolution.

**RESOLVED FURTHER**, that the CPA Guidelines shall be promulgated within sixty (60) days from effectivity of this Resolution.

This Resolution shall take effect immediately.

Quezon City, February 1, 2018.



  
**MICHAEL G. AGUINALDO**  
Chairperson

  
**JOSE A. FABIA**  
Commissioner

  
**ISABEL D. AGITO**  
Commissioner

## Brief Description of the CPA Process:

### 1. Obtaining citizen/CSO inputs through the CPA Dialogues and the Citizen's Desk

The CPA Dialogues are annual one-day activities wherein citizens and representatives of CSOs, the academe, professional organizations, the media, development partners, other government entities and other relevant stakeholders get together for the purpose of sharing aspirations, goals and objectives, and information on: (a) Where/How they want to partner with Commission on Audit (COA), (b) What they want to audit, (c) What audit objectives they want to pursue, (d) What resources/knowledge/skills they can share, (e) What they need in terms of knowledge, skills and/or resources, in order to partner with COA, (f) What other concerns they want to address, (g) What other objectives they want to pursue; recognizing valuable contributions of individuals/groups to the implementation of the CPA and in attaining objectives of the COA; and updating the Citizen/CSO Database.

The Citizen's Desk is an electronic medium through which citizens/CSOs may bring concerns which they think COA can and should address.

### 2. Sectoral, Audit and CPA Planning

The Sectoral Planning involves activities wherein the COA Sectors identify objectives in the COA's Strategic Plan which are relevant to their functions and identify initiatives, programs, projects and/or activities, including capacity/competency building to attain these objectives.

The Audit Planning involves risk assessment and audit planning activities of the Audit Sectors to identify audit thrusts and audit objectives.

In both processes, they bring in information from the CPA Dialogues to determine where and how citizens/CSOs may be tapped as partners. These, in turn, will be inputs to the CPA Planning.

The CPA Planning involves consolidating and prioritizing Sectoral Plans involving the CPA, determining timelines and milestones and identifying resources needed. The output is the *Annual CPA Plan* which is adjunct to the COA Strategic Plan.

### 3. Implementing the CPA Plan with Monitoring

This involves conducting the audit engagements, the necessary activities to implement the various programs and projects, including obtaining the relevant resources, and the necessary citizen engagement and capacity/competency building activities to implement the *CPA Plan*.

The result of the audit engagements form part of the annual audit report on the regular audit of the concerned agencies.

#### 4. Monitoring

Monitoring shall be regularly conducted by the Sector responsible for the audit, initiative, program, project and/or activity for reporting to the COA Chairperson.

#### 5. Assessing the CPA Implementation and Obtaining Feedback

Periodically, as provided in the *CPA Guidelines*, the implementation of the CPA, either at the level of the annual CPA Plan or the CPA as a reform strategy or as an audit technique, shall be assessed by the same group that assesses the COA Strategic Plan. For the purpose, feedback from COA officials and employees and from citizen/CSO partners shall be obtained.

#### 6. Enhancing the CPA Policy

Based on inputs from the CPA Dialogues and from the Assessment and Citizen Feedback activities, the CPA Policy and the *CPA Guidelines* shall be periodically enhanced/updated.



**ANNEX A**

**THE CITIZEN PARTICIPATORY AUDIT (CPA) FRAMEWORK**



**THE CPA PROCESS**

