

**REPORT
ON
CITIZEN PARTICIPATORY AUDIT
WITH GEOTAGGING**

OF

**FARM-TO-MARKET ROADS
IN THE
MUNICIPALITIES OF
AGOO, ARINGAY, ROSARIO, AND STO. TOMAS
LA UNION**



**A Joint Undertaking of the
Philippine Commission on Audit
and The World Bank**



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EXECUTIVE SUMMARY

INTRODUCTION

On 26 November 2012, Commission on Audit (COA) Chairperson Ma. Gracia M. Pulido Tan opened the official launch of the Citizen Participatory Audit (CPA) Project with a statement that underscores the involvement of non-government stakeholders in successful performance audits.

The CPA has become a priority program of the COA founded on the premise that public accountability can prosper only with a vigilant and involved citizenry. This project recognizes the people's primordial right to clean government and the prudent utilization of public money. It aims to provide a mechanism for collectively answering questions regarding government's efficient and effective use of public funds for projects and operational activities. Citizen Participatory Audit is therefore about strategic partnership and shared goals/objectives.

The CPA Project, as a key reform initiative of the COA, is aligned with the global alliance Open Government Partnership (OGP). Its main objectives are to enhance government transparency through citizen participation in the audit process and to increase awareness that a vigilant and involved citizenry promotes greater accountability in government. Under the project, special audit teams with COA and citizen auditors will be created to conduct value-for-money or performance audits of selected government programs. The OGP is an initiative that seeks "to secure concrete commitments from governments to promote transparency, fight corruption and harness new technologies to strengthen to strengthen governance."

CRITERIA FOR SELECTION

The measures in the selection of projects for CPA are the following:

1. High value in terms of project cost;
2. High impact;
3. Ideally, with a CSO with members residing at or near the project site, or where advocacies directly relate to or otherwise impact on the project;
4. The possibility of obtaining immediately audit results through an audit period of short duration; and
5. Such other criteria as may be identified from time to time by the COA Participatory Audit Project Management Team (PAPMT).

The standards for selection of CSOs are:

1. Has no conflict of interest vis-à-vis the project and implementing agency subject of the audit as per definition of R.A. 9184 or the Government Procurement Reform Act;
2. Has complied with tax laws, rules and regulations as applicable;
3. Should be willing and ready to engage with the Government without remuneration;
4. Can mobilize their staff, members, volunteers and other partners for the project;
5. Able to show their strong presence in their area of operation; and
6. With established track record and credibility.

USE OF GEOTAGGING

Geotagging answers the question: **Is the right activity implemented at the right place?** It is a revolutionary and inexpensive approach to using information and Communication Technology (ICT) and Global Positioning System (GPS) applications for accurate visualization of projects. The device required is only a GPS-enabled android cell phone and access to free applications downloadable from the internet. It can be used in any location-specific services provided by the government whether they are on land or under water.

BRIEF DESCRIPTION OF THE ACTIVITY

Due to the country's complex history of corruption, perceived inefficiency and mistrust by the citizens in the government, the present administration has put governance at the heart of its service to the citizenry. Along with this effort, it enhanced the procurement system by welcoming new technologies aimed at further boosting transparency, accountability and good governance.

The COA Province of La Union had the privilege to be chosen to pilot-showcase the audit of farm-to-market roads making use of the CPA funded no less by World Bank. The World Bank believes that only when a government knows that its citizens are watching will corruption stop. Hence, it expanded its governance program beyond public finance and technical assistance by promoting the reporting of possible corruption in projects that it provides funds for.

What makes the undertaking more distinctive was that it prescribed the application of Geotagging – an inexpensive project visualization tool using inexpensive GPS-enabled android cellular phones and free applications downloadable from the internet including Google Earth imageries.

The Capacity Building Seminar for the Citizen Participatory Audit (CPA) on identified Farm to Market Roads in the Province of La Union was conducted on December 8-11, 2015 at COA Regional Office No. 1. The speakers were Monette Jimenez from Project Management Office (PMO) and the Geotagging/GeoStore Training Management Team (G/GTMT). The guests and participants composed of auditors, engineers and six (6) CSOs were welcomed by Director Lynn SF. Sicangco.

On the first day of the seminar, the speakers talked about the definition and objectives of Citizen Participatory Audit (CPA). Auditor Edencio P. Brabante discussed the audit plan for the Farm to Market Roads (FMRs). The G/GTMT from CO talked about geotagging and familiarization with the GPS-enabled gadgets and applications. The later part of the day, the lecturers grouped the participants into 4 Teams and the activity included data collection at a “dummy” project site, hands-on data uploading and actual project demonstration. During the duration of the seminar, the participants learned how to conduct inspection with Geotagging and to prepare the Inspection Report. The learning was applied to one (1) actual project located in San Eugenio, Aringay, La Union. A total of four (4) projects were audited by our team.

Certificates of training and MOA signing between the CSO partners and COA director were done during the last day of the seminar, photo session included for documentation.

The five (5) CSOs were distributed to the different teams. The CSOs’ contributions to the accomplishment of the aims of the audit cannot be downplayed. Their inputs consisted of conducting interviews and/or geotagging. They in turn expressed their gratitude for the opportunity of acquiring an objective concept of the responsibilities of the government and the role of COA in ensuring that these responsibilities are carried out in a most transparent, accountable and effective approach.

Director Sicangco took the initiative of conducting a briefing before the actual field work in order to further give the CSOs an idea of what will happen during the field work and what were their expected outputs.

SUMMARY OF AUDIT OBSERVATIONS

- 1. Observation:** Non-adherence to DPWH DO No. 11, s 2014.

Recommendation:

- a. We, therefore, recommend that the Municipal Engineering Office ensure compliance with the quality design standards in the preparation of plans and specifications and most importantly, in the construction of FMRs to:
 - prolong the useful lives and obtain maximum benefits from the resources invested in road construction; and
 - promote/enhance road safety to all road users along with improved access to market place and other places of interest.

2. Observation: Low Community Awareness on the Farm-to-Market Project.

Recommendation:

- a. We recommend that posting of signboards be made and duly accomplished in accordance with COA Circular No. 2013-014 without prejudice on the timely posting of signboard.

3. Observation: Inappropriate site of FMR project.

Recommendation:

- a. We recommend that management of the LGU to properly identify the priority locations of farm-to-market roads that will benefit the majority of the farmers.

4. Observation: Minor defects spotted on the completed projects.

Recommendation:

- a. We, therefore, recommend that the Municipal Engineer immediately notify the contractor of the defects and request the implementation of corrective actions not only to comply with the General conditions of Contract but most importantly, to prolong the useful life of the road.

5. Observation: Utilization of FMR by the Community.

Recommendation:

- a. We recommend that the management to continue implementing FMR projects to mostly in need areas of the Municipality.

A. BACKGROUND

The Citizen Participatory Audit (CPA) is a priority program of the Commission on Audit founded on the premise that public accountability can prosper only with a vigilant and involved citizenry. It is a reform strategy and an audit technique that brings together Civil Society Organizations (CSOs) and COA Auditors as one team to strengthen citizen involvement in the public audit process towards improving transparency, efficiency and effectiveness in the use of public resources.

As early as November 26, 2012, the COA under the leadership of former Chairperson Maria Gracia M. Pulido Tan, has already launched the CPA in the CAMANAVA Flood Control Project of the Department of Public Works and Highways (DPWH) in Navotas City. This is a two-year joint program of COA, DPWH and the Affiliated Network for Social Accountability in the East Asia and the Pacific (ANSA-EAP), with funding supporting from the Australian Agency for International Development (Aus AID). During its launch, six CSOs have joined the CPA project who also signed the memorandum of agreement.

Because of its participatory and inclusive approach to governance, CPA bagged the Bright Spots Award in the Open Government Partnership (OGP) Summit held in London, United Kingdom in November 2013. The CPA was among the seven short-listed entries for the Bright Spots Award and ultimately it emerged as the top contender.

To continue this innovative audit approach, the COA Local Government Sector instructed all Regional Directors to conduct Citizens Participatory Audit on locally funded Farm-to-Market Roads projects implemented by the various Local Government Units. For Region I, the CPA was started on December 8, 2015 focusing on the FMRs implemented by the Province of La Union, its lone City of San Fernando and 19 municipalities.

What makes this undertaking more distinctive was the application of Geotagging in the actual inspection of FMRs. This is an inexpensive project visualization tool using GPS-enabled android cellular phones and free applications downloadable from internet including Google Earth images.

This is the process of adding, geographical identification metadata to various media such as a geotagged photograph or video, websites, SMS messages, or codes or RSS feeds and is a form of geospatial metadata. This data usually consist of latitude and longitude coordinates, though they can also include altitude, bearing, distance, accuracy data and place names. Geotagging is a transparency tool that answers the question – Is the right activity implemented at the right place?

For the Province of La Union, 10 representatives from two CSOs were invited to the Buy-in of CPA Geotagging but due to the conflicting time schedules, particularly to the student of organizations, only 5 representatives were able to commit their partnership for the CPA program. They are the following:

CIVIL SOCIETY ORGANIZATIONS	REPRESENTATIVE
1. Millennium Women’s League, Inc.	Rosita M. Subido Nieves Cabading Vivencia N. Bautista
2. College of Arts and Management Student Body Organization	John Kenneth C. Quiñones Gellie M. Lucas

B. GROUNDWORK ACTIVITIES IN PHOTOS

✚ **November 25, 2015 – Exploratory Meeting
COA Regional Office 1
San Fernando City, La Union**



✦ **December 8-11, 2015 – Capacity Building
COA Regional Office 1
San Fernando City, La Union**



December 9, 2015 – Team reporting on the dummy project geotagging experience



December 10, 2015 – Inspection of sample project and in-classroom transfer to laptop then to GeoStore & Preparation of Inspection Report



December 11, 2015 – Distribution of training certificates, MOA Signing, Nomination and Authorization



January 11, 2016 – Survey and Inspection of FMR at Sitio Abagatan, San Simon East, Aringay, La Union



January 12, 2016 – Survey at Patac-Casilagan, Sto. Tomas, La Union



January 13, 2016 – Survey at San Joaquin Norte, Agoo, La Union



January 14, 2016 – Survey at Tay-ac, Rosario La Union



C. AUDIT FOCUS

With Audit Team 3 created for the CPA-Geotagging, the audit focused on farm-to-market roads constructed in the following municipalities:

Team	Project	Length/Area	Contract Cost
Team 3	Concrete Paving and Slope Protection, San Joaquin Norte-Purok, Agoo, La Union	400 meters	5,520,850.38
	Concreting of FMR, Sitio Abagatan, San Simon East, Aringay, La Union	102.5 meters	295,845.20
	Improvement of FMR, Patac-Casilagan, Sto. Tomas, La Union	60 meters	374,398.20
	Concreting of FMR, Tay-ac, Rosario, La Union	440 meters	3,252,827.00

D. AUDIT OBJECTIVES

The audit covered the evaluation of farm-to-market roads (FMRs) and road rehabilitation projects implemented by the Local Government Units in the Province of La Union and the Department of Public Works and Highways 1st and 2nd Engineering Districts to determine the physical existence and conditions of the projects and to evaluate whether these were implemented in accordance with approved plans and specifications thereby improving the living conditions and promote activities in the areas where the projects are located.

1. To determine whether the implemented FMRs were included in the respective LGU's Annual Investment Plan.
2. To validate the existence of reported projects accomplishments and determine whether these were implemented in accordance with the approved plans and specifications and Program of Work (POW) with reference to DPWH Dept. Order No. 11 series of 2014 on the "Design Standards for Tourism and Farm to Market Roads" and the guidelines set by the Department of Agriculture.
3. To determine if the actual project cost of the FMR is not excessive by using the Quarterly DPWH Construction Materials Price Data and current market prices as reference.
4. To validate the effectiveness of the FMR in attaining the project objectives as to enhancing the farmers income and also as a means in improving their quality of life as mandated under RA No. 8435 otherwise known as the Agriculture and Fisheries Modernization Act.
5. To determine whether the projects were implemented in accordance with the required time frame.

E. AUDIT CRITERIA

The standards/benchmarks used as bases for the validation/determination were:

- ✚ Compliance with applicable laws, rules and regulations, and
- ✚ Efficiency of project implementation

1. Republic Act No. 9184 otherwise known as the "Government Procurement Reform Act" and its IRR

2. Project documents, Approved Plans and Specifications, As Built Plans, Program of Work and Detailed Cost of Estimates, Certificate of Project Completion, Statement of Work Accomplished, Certificate of Project Acceptance.
3. DPWH Dept. Order No. 11 series of 2014 dated Feb. 3, 2014 or other applicable laws and regulations on project design standards.
4. COA Circular No. 2012-003 dated October 29, 2012 on the Prevention of Irregular, Unnecessary, Excessive, Extravagant and Unconscionable Expenditures.
5. Republic Act No. 8435 otherwise known as the Agriculture and Fisheries Modernization Act of 1997.

F.	AUDIT METHODOLOGY
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In general, the audit teams adopted the following methodologies:

- ✚ Gather and review project documents (Program of Works and Detailed Estimates, Plans and Specifications, contract documents) pertaining to the implementation of selected FMR/RR projects;
- ✚ Review of financial and physical accomplishment reports and LGUs' development and investment plan;
- ✚ Conduct interview with the concerned LGU officials and beneficiaries/proponents;
- ✚ Conduct project inspection and evaluation; and
- ✚ Geotagging and documentation of the projects

Team 3 was assisted by Mr. John Kenneth Quiñones of SBO-DMMMSU-MLUC, San Fernando City, La Union. He conducted interviews with officials and proponents/beneficiaries of the following local government units:

- a. San Joaquin Norte, Agoo, La Union
- b. San Simon East, Aringay, La Union
- c. Casilagan, Sto. Tomas, La Union
- d. Tay-ac, Rosario, La Union

He also geotagged the projects located in the following barangays:

- a. San Joaquin Norte, Agoo, La Union
- b. San Simon East, Aringay, La Union

- c. Casilagan, Sto. Tomas, La Union
- d. Tay-ac, Rosario, La Union

1. Our COA Audit Team will do the task for audit objectives no. 1 and 2.
2. For audit objective no. 3, the ocular inspection of FMR's will be conducted by our COA Audit Team, together with the designated Civil Society Organizations (CSOs) Representative and Technical Audit Specialist (TAS) from the Regional Office. The conduct of ocular inspection of FMRs will include the following activities:
 - a. Actual measurement of dimension of the FMR's (Thickness, Width, Length).
 - b. Taking photographs of the project.
 - c. Geo-tagging.
 - d. Preparation of initial observations if FMR was constructed in accordance with its plans and specifications with reference to DPWH Order No. 11.
 - e. Documentation of the project inspected.
3. For audit objective no. 4 the CSOs will interview the farmers and their families in the area as to the benefits they derived from the project by using the SURVEY QUESTIONNAIRE.
4. The TAS who conducted the inspection will prepare the Inspection Report. He checks and computes the quantity reported in the accomplishment report using the plans and agency's detailed cost breakdown.
5. The COA Audit Team will issue Audit Observation Memorandum (AOM), Notice of Suspension (NS), Notice of Disallowance (ND) for any deviation or discrepancy in the project.

G.	AUDIT PERIOD
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The Audit Team conducted the audit planning, field work and data processing from January 11-21, 2016 and February 3, 2016 as per Office Order No. 2016-01-087 dated January 4, 2016.

The audit shall be completed within twenty-six (26) days, broken down into four (4) days for audit planning, fourteen (14) days for field work and eleven (11) days for report writing. The audit activities to be undertaken and the corresponding period are presented on the next page:

ACTIVITIES		Inclusive Dates	No. of W.D.
A.	PLANNING		
	Initial conference and briefing (Capacity Building)	Dec.8-11,2015	4 days
	Gathering of financial and non-financial records/reports/documents		
	Review project documents, including financial and physical reports		
	Revision of audit plan/ program and final briefing.		
B.	EXECUTION		
	Inspection of projects with Geo-tagging and interview of farmers.		
	FMR – Aringay	Jan. 11, 2016	1 day
	FMR – Agoo	Jan. 13 & Feb. 03, 2016	2 days
	FMR – Sto. Tomas	Jan. 12, 2016	1 day
	FMR – Rosario	Jan. 14 & 9, 2016	2 days
	Computations and Analysis of Data		4 days
	Development of audit observations, conclusions and recommendations.	Jan.19, 2016	1 day
C.	PREPARATION AND RELEASE OF CPA REPORT		
	Preparation of Draft CPA Report		4 days
	Review of Draft CPA Report by the Team Supervisor and Director		2 days
	Finalization and Release of CPA Report		5 days
Total			26 days

H.	AUDIT RESULTS
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NON-ADHERENCE TO DPWH DO NO. 11, S. 2014

Department of Public Works and Highways Department Order (DO) No. 11, s. 2014 provides the Design Standards for Tourism and Farm-to-Market Roads to ensure the quality and safety of road infrastructure. Under the DO, the minimum pavement width for Portland Cement Concrete Pavement (PCCP) is four (4) meters for two lanes in relation to average daily traffic of less than two hundred (200). Also, the minimum pavement thickness is 150 mm or six (6) inches.

Actual inspection conducted with representatives from the CSO and Regional Technical Services Office (TSO) of FMR projects of the Municipalities of Aringay, Sto. Tomas and Rosario, La Union located at Sitio Abagatan, San Simon East, Aringay, La Union, Patac-Casilagan, Sto. Tomas, La Union and Tay-ac, Rosario, La Union revealed that concrete pavement was not in accordance with Department of Public Works and Highways (DPWH) Department Order No. 11, series of 2014 (*see Annex A*).

The design standards contained in the said department order are meant to endure the quality and safety of road infrastructure for the benefit of farmers and fisherfolk which was not attained due to non-adherence to specifications of projects.

In an interview with the representatives from the Municipal Engineering Office, it was informed that the pavement width and thickness was programmed as such because of budgetary constraints and the availability of road lots. Accordingly, there was more emphasis on the increased road coverage in order to promote accessibility.

While we recognize that providing greater road coverage may have compensated compliance with the existing design standards, we are concerned that it may turn out to be detrimental in the long run. While accessibility is the foremost concern at the time of construction, ensuring quality that lasts and road safety should not also be disregarded for the benefit of all road users – farmers or otherwise.

We, therefore, recommend that the Municipal Engineering Office ensure compliance with the quality design standards in the preparation of plans and specifications and most importantly, in the construction of FMRs to:

- **prolong the useful lives and obtain maximum benefits from the resources invested in road construction; and**
- **promote/enhance road safety to all road users along with improved access to market place and other places of interest.**

LOW COMMUNITY AWARENESS ON THE FARM-TO-MARKET PROJECT

Citizen's Participatory Audit (CPA) main objectives are to enhance government transparency through citizen participation in the audit process and to increase awareness that a vigilant and involved citizenry promotes greater accountability in the government.

Also, consistent with the constitutional and legal mandate of the Commission on Audit to promote good governance through transparency and accountability; to encourage public participation thereon; and to secure the right of the people to

information on matters of public concern, COA Circular No. 2013-04 dated January 30, 2014 was issued treating on the subject: Information and Publicity of Programs/Projects/Activities of Government Agencies. Annex A of the Circular provides for the inclusion in the signboards of the project dates – duration, start and target date of completion, among others.

A survey at Barangay San Simon East, Aringay, La Union and Brgy. Patac-Casilagan, Sto. Tomas, La Union with 40 and 22 respondents, respectively was conducted and results of the survey revealed that citizens were not aware on the Farm-to-Market Project of the Municipality. The table below shows the details of the survey.

Particulars	Percentage of Awareness of Residents	
	Aringay	Sto. Tomas
a. Location of the project	18/40 (45.00%)	8/22 (36.36%)
b. Date when the FMR was constructed	24/40 (60.00%)	17/22 (77.27%)
c. If the project has been completed	20/40 (50.00%)	12/22 (54.55%)
d. Date of completion	30/40 (75.00%)	15/22 (68.18%)
e. Implementing Agency	23/40 (57.50%)	13/22 (59.09%)
f. Contractor	30/38 (75.00%)	18/18 (81.82%)

This perhaps, was due to the failure of the Municipality to properly establish a standard and duly accomplished posting of signboards to where the project was implemented.

In the same survey, it showed that 60.71% (17/28) and 63.64% (7/11) of the residents surveyed on the concerned barangays of Municipalities of Aringay and Sto. Tomas, respectively were able to learn about the FMR project through their Barangay Assembly.

Verification of the projects during the inspection of the audit team and COA-Technical Assistance Services revealed that the signboard posting made by the Municipality of Aringay was not properly accomplished as to the necessary data while the Municipality of Sto. Tomas failed to provide postings. The posting of signboard aims to secure the right of the people to information of matters of public concern at the least possible cost on public funds or most economically effective means.

As a result of the foregoing, the residents were deprived with the information of their concern and the intention of having a vigilant and involved citizenry was not fully attained.

We recommend that posting of signboards be made and duly accomplished in accordance with COA Circular No. 2013-014 without prejudice on the timely posting of signboard.

INAPPROPRIATE SITE OF FMR PROJECT

One of the objectives of the CPA is the verification of attainment of the purpose of the project. As in this case, farm-to-market roads (FMRs) are constructed with the purpose of having significant impact in increasing agricultural productivity and reducing losses by Filipino farmers.

FMR projects are anchored on the pertinent provisions of Republic Act 8435 otherwise known as the Agriculture and Fisheries Modernization Act (AFMA) of 1997. The Implementing Rules and Regulations (IRR) of the AFMA defined FMR as roads linking the agriculture and fisheries production sites, coastal landing points and post-harvest facilities to the market and arterial roads and highways.

In order to attain the proper identification of locations of FMRs, the Municipality should take into account the number of farmers and fisherfolk and other families which shall benefit therefrom and the amount, kind and importance of agricultural and fisheries products produced in the area.

However, verification and inspection of the project re: Improvement of FMR-Patac-Casilagan, Sto. Tomas, La Union revealed that the location was not nearby to majority of the citizens or farmers, in particular nor used to access farmlands.

Results of survey showed that 6 out of 18 (33.33%) residents said that they're not aware if residents are residing near the project, also 6 out of 18 (33.33%) affirmed that they don't know if there are residents present/residing near the project. The remaining 33.33% said that about 50-100 residents are there nearby.

As a result, the purpose of attainment of impact in increasing agricultural productivity and reducing losses by farmer was not met.

We recommend that management of the LGU to properly identify the priority locations of farm-to-market roads that will benefit the majority of the farmers.

MINOR DEFECTS SPOTTED ON THE COMPLETED PROJECTS

Item 37 of the General Conditions of Contract (GCC) under the Philippine Bidding Documents, for Infrastructure, 4th Edition provides for the correction of

defects. It cites, among others, that the Procuring Entity's Representative shall give notice to the Contractor of any defects before the end of the Defects Liability Period, which is one (1) year from project completion up to final acceptance by the Procuring Entity. Every time notice of a defect is given, the Contractor shall correct the notified defect within the length of time specified in the Procuring Entity's Representative's notice.

During the ocular inspection of the completed FMR project with a COA Technical Audit Specialist, we noticed minor defects such as diagonal and transverse cracks (*see Annex B*).

While the defects were considered minor, we are concerned that the cracks may worsen if no immediate corrective action will be undertaken.

We therefore, recommend that the Municipal Engineer immediately notify the contractor of the defects and request the implementation of corrective actions not only to comply with the General Conditions of Contract but most importantly, to prolong the useful life of the road.

UTILIZATION OF FMR BY THE COMMUNITY

With much of the effort of the government to secure that funded projects are being implemented, the obtainment of benefits from the project for its constituents is of greater aim.

CPA objectives also include the assessment if constituents were actually benefited on the project and as in this case, if locations of FMRs were properly identified that takes into account the number of farmers and fisherfolk and other families which shall benefit therefrom and the amount, kind and importance of agricultural and fisheries products produced in the area.

The survey conducted showed that the said projects implemented by the Municipalities of Agoo, Aringay, and Rosario, La Union resulted to good access road in the transit of goods to market as the various agricultural products are being transported using the implemented FMR. This also resulted to good passage from areas void of livelihood and experiencing poverty.

Economic growth is indicative in the said survey, as transporting of agricultural products was now made through tricycles from being carried on hand (hand-carry) and/or carried with the use of animal help (carabao) prior to the construction of FMR.

These only show that 96.88% or 31 out of 32 of the surveyed citizens at San Simon East, Aringay, La Union were satisfied on the implementation of the project. At the same time, all residents surveyed from Brgy. San Joaquin Norte, Agoo, La Union, and Brgy. Tay-ac, Rosario, La Union showed satisfaction on the implemented project.

We recommend that the management to continue implementing FMR projects to mostly in need areas of the Municipality.

I.	AUDIT CONCLUSIONS
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J.	AUDITEES' COMMENTS ON THE AUDIT TEAMS' RECOMMENDATIONS
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K.	AUDIT TEAM'S EVALUATION AND REJOINDER
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L.	CSOs' REFLECTIONS
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Mr. John Kenneth Quiñones expressed his gratitude and felt privileged for being a part of the CPA-Geotagging. As a young citizen and student, he felt that there is a need for citizens to be assured that the projects implemented by the government are in place since its taxpayers' money. He realized that he has also a part in the elimination of corruption in our country by ascertaining that the right projects are in the right place. With the CPA-Geotagging and the knowledge he gained about it, he was very thankful to have participated in the activity so that he can be of help as a citizen in safeguarding the resources of our government.

According to him, his experience had been very heart-warming because of the realization that he had contributed, in his small ways, in the audit of the government projects – whether it is physically existent, whether it is substandard or at par with the standards. His experience is fun, exciting and very amazing. He was able to go to different places especially in the rural areas and it was a new experience for him to venture to places he’s never been to. He was also excited to see the beauty of nature no matter how physically challenging and tiring. Tiring, because they worked under the scorching heat of the sun but in the end it felt great that he was able to help the Commission on Audit in the context of good governance and transparency as well. It also felt great and rewarding to work with professionals, working with accountants and engineers because he learned a lot from them.

In final, he said he is very thankful to the Commission on Audit and the World Bank, for opening their minds and for teaching them that even ordinary citizens could check on government projects because the CPA-Geotagging had empowered them to do it. He also thanked the members of Audit Team 3 for the respect and kindness. He assured that the knowledge imparted and instilled in his mind will be shared to others – to his colleagues because this knowledge would not be genuine knowledge if not shared with others.

Prepared by:

CARLINA B. PICAR

Audit Team Leader

Team 3 – CPA Audit with Geotagging