



Guidance on SAI and CSO relations

1st Edition

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1. Introduction and overview

In 2020, the **INTOSAI Capacity Building Committee (CBC)** published a [global framework](#) document for SAIs entitled “**Engagement with Civil Society**”, where a systematic analysis of benefits, principles, and forms of cooperation covers the topic's most important aspects. This guidance will not reproduce the CBC Framework (CBCF) but will build on and refer to it in many content elements - it rearranges and adapts the framework along the lines of a more **practical approach**. The CBC also published a [collection of good practices on SAI-CSO cooperation](#) in 2021. Several examples from the AFROSAI-E region can be accessed online and will not be reproduced in this guidance.

We advise you to read the [CBCF](#) to understand the advantages of engaging with CSOs or how to further increase the benefit of current CSO relationships that the SAI has already established.

The purpose of this document is to provide AFROSAI-E member SAIs with a tool that can guide them **step by step through a process of assessment of and reflection on their relationship with civil society organisations (CSOs)**, leading to a clear idea of how to develop it further. Based on that, the guidance document is also intended to support the implementation and evaluation of that process. The context conditions African SAIs face will be considered throughout all steps and stages.

The SAI-CSO guidance is not and cannot be a roadmap leading all AFROSAI-E members to the same goalpost. On the contrary, it is based on the insight that **African SAIs differ widely** not only in their starting points and capacities but also in their environments, self-perception, institutional vision, etc. As the relationship of the SAI to civil society is highly sensitive and influenced by various social and political factors, it would not be adequate to offer a uniform prescription to be applied in every country. Instead, the document presents considerations and options that may support SAIs in finding and defining ways to tackle the issue to suit their individual situation and strategy.

To do so, **the guidance is structured along several key questions** to be answered:

- **Where do we stand?** (Section 2, to support an analysis of which civil society partners and which types of interaction with them are in place)
- **Where do we want to go – and where not?** (Section 3, to support the definition of goals that are suitable and realistic, including the rejection of other goals that might be suggested generally but do not fit the context)
- **What do we need to reach those goals?** (Section 4, to support the process of selecting partners and creating a framework of preconditions to be successful)
- **What do we have to watch out for?** (Section 5, to support the analysis of risks and challenges to be expected)
- **How do we proceed towards the defined goal?** (Section 6, to support the implementation of the defined strategy)
- **Are we going the right way?** (Section 7, to support the set-up of a practical and meaningful system of monitoring, evaluation, and adjustment of the strategy)

2. Where do we stand? – Status quo analysis

A SAI considering working on its relations with civil society should:

- **Evaluate what has been done so far.** As a rough guideline for conducting such an analysis, the questions and potential answers in the table below can help. This should be your first step when developing a strategy or plan for CSO engagement.

Question	Potential answers			
Which partners are you in contact with?	<i>CSOs working on Public Accountability and Governance</i>	<i>CSOs working on sector topics</i>	<i>CSOs working on the local level</i>	
Where do you involve them?	<i>Annual planning</i>	<i>Audit planning</i>	<i>Audit implementation</i>	<i>Dissemination of audit report</i>
Which ways of engagement do you use? (CBCF, 3.1)	<i>Informative</i>	<i>Consultative</i>	<i>Collaborative</i>	
On what level(s) do you engage (CBCF, 3.2)	<i>Institutional level</i>	<i>Audit level</i>		
How frequently do you interact with CSOs	<i>Regularly</i>	<i>On demand, but often</i>	<i>On demand, only occasionally</i>	
How has your engagement developed in recent years	<i>Intensified</i>	<i>Extended by the number of partners</i>	<i>Changed formats and levels</i>	<i>Become more effective (or less)</i>
Was the cooperation useful so far?	<i>(e.g.) Yes, our reports reach a wider audience.</i>	<i>(e.g.) No, the CSO is not consistently active.</i>		
What challenges have you experienced so far for SAI-CSO cooperation?	<i>Internal challenges in the SAI include... (e.g., the mandate does not allow for relations with CSO) ...</i>	<i>Internal challenges in the CSOs' field include... (e.g., existing CSOs still too weak to cooperate) ...</i>	<i>External challenges include... (e.g., low level of freedom for CSOs) ...</i>	

It will also be helpful to:

- **Involve various levels within the SAI in the evaluation exercise** to get a complete picture and capture many experiences, impressions, and opinions.
- **Summarise results** in a document as a point of reference for the next steps in the process.
- If there has not been any interaction or interaction has been minimal with CSOs, the analysis described above can be replaced by a **(collective) reflection on the reasons** for that. Awareness of why there hasn't been any engagement can guide the consideration of what should be done.

3. Where do we want to go? - Objectives of cooperation

When you look at the current situation as analysed in the previous section, the next questions are: **why would you want to change anything?** What about your organisation's goals do you want to improve by further developing your relationship with civil society organisations?

Derived from the (potential) benefits of engagement with civil society as listed in the CBCF, different objectives might be identified that would serve different phases in the audit process:

Objectives during the **audit planning** phase:

- **Better selection of audit topics** leading to the increased impact of the SAI's work.
- **Better design of audits.**

Objectives during audit implementation:

- **More insight** into the performance of government programmes.
- **More drive towards the implementation of audit recommendations.**

Objectives during the **dissemination of the audit**:

- **More social attention** to the results of the SAI's work.
- **Increased outreach** to and support by citizens.

General objective:

- **More trust** in and **better reputation of the SAI.**

While all these objectives sound good, you **should not simplify the task of defining your goals by responding: "We want all of that."** This is not recommended, as each of the goals requires different types of activities. Therefore, the SAI cannot conduct (and monitor) all of them properly in parallel. Even if this was possible, **the all-inclusive approach might overwhelm the partners**, quantitatively by potentially being inundated by too much demand for all kinds of engagement and qualitatively as the SAI's expectations and direction become unclear.

Therefore, the SAI should:

- **Prioritise CSO engagement according to what seems most important** and where it sees the most room for improvement. For example, the bullet points above can be distinguished by the level of the desired change. While the first four focus more on the SAI's products (how to improve the audit's quality, relevance, and effectiveness), the latter three aim at the SAI's general standing in the public sphere. It will be important to discuss which of the two levels you consider more urgent.
- **Choose priority goals with an eye on the availability of suitable partners** (see also Chapter 4). For example, learning from CSOs about service delivery on local levels requires a different type of organisation than the ones that can popularise audit results effectively. If the selection process is done correctly, the SAI will have one or two fundamental aspirations to focus on.
- **Ensure to align its aspirations with the institution's overall strategic plan and must be realistic** concerning the resources available in the SAI to implement these aspirations (see Chapter 4). The following two questions can support the selection process:
 - Which goal(s) from the list above or that you identified beyond the list do you want to pursue – and which goals are not a priority?
 - Is CSO engagement the best way to achieve this goal, or do you see different means more suited to accomplish it?

4. What do we need? - Preconditions and requirements

After deciding which goal(s) you want to achieve, it is necessary to:

- **Check if the needed preconditions are in place.** These are:
 - The readiness of suitable partners.
 - Mutual understanding between the SAI and the partner CSO.
 - Available resources in the SAI.

The most important of these preconditions is the **readiness of a suitable partner** or partners, as mentioned above. Suitability is determined by what the SAI aims at with its new CSO-related activities. Accordingly, a (first) specific selection should be made, including a clarification if the envisaged partners are interested in the intended type of cooperation. The **CBC suggests a "readiness assessment"** to be conducted regarding the openness of CSOs to engage with the SAI (see CBC Framework 5.2.).

Mutual interest in cooperation is a necessary but certainly not a sufficient condition for a fruitful partnership. To exploit it successfully in practice, the SAI must reflect on and become fully aware of the basic **rules of interaction** with a counterpart, which is very different from the SAI regarding internal structures, modes of operation, etc. However, **mutual understanding** – strengthened by learning about and from each other - is a necessary precondition of building trust for successful cooperation.

The CBC strongly emphasises that aspect and elaborates on steps towards mutual understanding and potential challenges due to differences between the partners in some detail (CBC Framework, 5.6).

Apart from partners and ideas, a new or renewed campaign of engagement with CSOs requires **responsibilities and resources** on the part of the SAI. The extent of that aspect depends on the SAI's plans and what has already been there. Suppose a functional unit within the SAI focussing on the work with CSOs is established. In that case, it might just need some extension of this unit's capacity, or not in case the new tasks to be covered can be compensated for by removing other activities that have not proven effective. If specialised structures still must be set up, the task will be more complex in terms of conceptualisation and more expensive regarding resources that need to be assigned. It is necessary to be clear about how much the audit teams might be affected. If they, for example, need to attend meetings with CSOs, this time will not be available for other tasks. Therefore, the resources necessary to strengthen CSO engagement must be calculated and taken care of. The basic rules are simple (but tend to be ignored frequently):

- **Consider the additional workload.** Additional workload resulting from further CSO engagement must be captured realistically and comprehensively and assigned to the units/officials where it will accrue. For those affected within the organisation, the calculation must be transparent.
- **Agree on how to deal with the additional workload.** Based on that, the respective units and officials must agree to the calculation. Usually, the additional workload needs to be compensated, either by extending staff capacities or reducing other tasks.
- **Establish basic rules.** Another requirement to be put in place before a new SAI-CSO strategy is implemented can be a set of new regulations and standards covering the planned activities. While overregulation should be avoided, especially before the new way of collaboration has even started, some basic internal rules will be necessary to provide safe ground for the officials involved. This is important, especially if the intended type of collaboration includes the involvement of civil society in the audit process. This predominantly relates to the flow of information from the SAI to CSO partners and how incoming information from civil society will be verified, data safety, and documentation. If the cooperation is confined to less sensitive areas, say the dissemination of already published reports, special rules may not be necessary.

5. What do we have to watch out for? - Consideration and mitigation of risks

Cooperation with Civil Society can be very fruitful from the perspective of the SAI's effectiveness, impact, visibility and reputation with the public. SAIs should generally not shy away from exploring options for such cooperation. At the same time, being aware of potential risks will enable the SAI to manage and mitigate these risks.

In general, risks may evolve if the contributions from partner CSOs to the SAI's work undermine **the SAI's quality standards, credibility, neutrality, or reputation**. Very different reasons can lie at the root of such unwanted consequences. Either the CSO:

- is **not entirely reliable** as a source of information due to a lack of standards, which might be an issue of capacities and competencies,
- is **biased** in its perception of reality, which can be an issue of political affiliation,
- is focussing on **specific interests**, which is typical for a CSO or
- is falsely considered or **blamed to be politically biased** by the government or other forces.

Considering risks is especially important when the objective of a **SAI engagement with civil society supports the phases of audit planning and implementation** (see Chapter 3). For example, suppose CSOs are only involved in disseminating the report. In that case, no extra risk assessment should be necessary as the information is public anyway and open for groups in society to use and distribute. The SAI needs to gain reasonable **knowledge of a potential partner CSO** before the actual cooperation begins. This includes getting to know the organisation's leadership, track record, potential internal standards, and modes of operation.

- SAIs should investigate the following aspects to get a **reasonable overview of the CSO** in question:
- The SAI's leadership should get to **know the CSO's founder and/or leaders** (including potential affiliations and/or close ties to prominent figures).
 - A **review of past activities and publications** should be undertaken.
 - **Talks with third parties** will help to get different perspectives on the potential partner.

If none of the above points to any illegal, illicit, or highly biased positioning of the CSO, cooperation can be a viable option. This **cooperation can be formalised** (e.g., via a cooperation agreement) or **stay informal** with the SAI, holding regular meetings with CSOs, informing them about audits planned, receiving comments on the plan, and potentially receiving input on audit questions during the evidence-gathering stage.

Once a SAI has entered a cooperation with a CSO, this does not mean that information and inputs provided by that CSO can be taken for granted. **The auditor retains full responsibility for the audit work and the conclusions in the audit report** (ISSAI 3000:65). All inputs by third parties, including CSOs, must be checked against other sources or contextualised. An example could read:

“According to unofficial estimates, less than 80% of the available volume of fertiliser reaches its destinations in the villages. Given the shortcomings in transport management and accounting, numbers are unavailable to verify this estimate. Yet, interviews held with X small farmers show that it is credible to assume such losses.”

It will add credibility and transparency to the audit report if **the sources are made transparent**, and it is clearly stated in the report that the full responsibility lies with the SAI.

- Include a **list of organisations and experts consulted** during the audit process in the annexure of the report.
- **Include a sentence in the introduction that the SAI retains full responsibility** for the audit work and the conclusions drawn in the report.

It must be noted that CSOs are often informal entities that are frequently based on voluntary engagement and thus tend to be volatile and may **change quickly over time**, e.g., due to changes in leadership or a decrease/increase in funding. Therefore, checking CSO partners only once before cooperation starts is not enough.

- **Maintain an overview of the CSO's reports and activities**, including relations to prominent persons.

If doubts arise from the public (e.g., politicians, business groups, other CSOs, and media) concerning a cooperation partner, the SAI should answer timeously.

- **Have high-level staff ready to answer the allegations made.** The answer should be swift and sound and based on the SAI's procedures to triangulate data and ensure the quality of evidence.

6. How do we proceed? - The planning and implementation process

The SAI will have to **translate the previously defined goals and types of collaboration into activities** to implement. Depending on the desired outcome, the options are manifold, but some guidance can be given by questions that will be helpful to answer.

- The SAI should ask itself the following questions:
 - Will there be **regular or ad-hoc meetings**, and at which stages of the audit cycle?
 - Will SAI and CSOs **join forces or share audit-related research and data collection tasks**?
 - Will the interaction usually relate to **specific audits or be overarching**?
 - Will SAI and CSOs **jointly appear in public** - or even enter larger coalitions that include other stakeholders?
- Linked to the nature of planned activities resulting from such considerations is the question of **useful tools and technologies** to support and facilitate the planned cooperation formats. Most importantly, that includes information and communication technologies, social media applications, etc. A further question is thus:
- What will be the **main information-sharing channels** between the SAI and partner CSOs?

Once the SAI has its own ideas on how cooperation could look, it should discuss and agree on these ideas with the CSO(s). Then, when mutual trust still needs to be built gradually, it is advisable to proceed step by step by scheduling meetings for in-depth bilateral exchange and discussion of operational activities.

Once an agreement has been reached on the type and scope of collaboration, it will be helpful for the SAI to draw up an internal plan for its engagement with CSOs. However, avoiding significant time gaps in the plan will be essential. As CSOs are not always formalised and fully stable bodies, more extended periods without joint activities pose a risk of discontinuity in the CSO engagement.

This is an **example** of what an **internal engagement plan** might look like:

When?	What?	Who?
By end 2023	Identification and Investigation of potential partner CSOs	SAI
January 2024	Approaching CSOs to clarify their interest in cooperation	SAI public engagement unit (PEU)
February 2024	The first exchange for getting to know each other’s work	SAI-PEU and SAI leadership, CSO(s)
February 2024	Internal evaluation	SAI
April 2024	Discussion on a specific audit	SAI-PEU and auditors CSO(s), incl. technical experts
June 2024	Brainstorming on modes and areas of cooperation + agreement on ways of cooperation	SAI-PEU and SAI leadership, CSO(s)
July 2024 ongoing	Information on audit design (i.e., audit objective, questions, etc.)	SAI auditors to CSO(s)
August 2024 – May 2025	Input to audit evidence	CSO(s) technical staff in exchange with SAI auditors
August 2024 – May 2025	Triangulation of data provided by CSOs	SAI
June 2025	Wrap-up meeting (exchange on what went well and what can be improved)	SAI-PEU, SAI auditors and SAI leadership, CSO(s) leadership and technical experts

7. How has it been working? - Monitoring and adjustment

As the formats of cooperation have been derived from the objectives the SAI intends to achieve, it is essential, after some time, to evaluate if these goals have been served by the activities conducted. This is not an easy task at all. Most of the possible objectives outlined in Chapter 3 (see the box below) are intangible, and progress against them can hardly be measured objectively.

Box: Potential objectives of SAI-CSO engagement

- **Better selection of audit topics** leading to the increased impact of the SAI's work.
- **Better audit design.**
- **More insight** into the performance of government programmes.
- **More drive towards the implementation of audit recommendations.**
- **More social attention** to the results of the SAI's work.
- **Increased outreach** to and support by citizens.
- **More trust in and better reputation of the SAI.**

Among the potential goals, only the 3rd and 4th might be captured by **quantitative indicators** to some degree, e.g., the number of recommendations that have been implemented or a count of media clips on audits. These will only give a rough indication as the items evaluated can differ in relevance. An increase in these numbers cannot be attributed to the SAI-PAC factor alone. Many other reasons within the sphere of the SAI, or even beyond, can be attributed to change. In the case of the last two bullet points, **citizen surveys** could indicate that there has been progress. However, this will only give valuable insights if the surveys are started before the process creates a point of reference (baseline) and are repeated after some time to see potential progress, which implies a lot of effort and costs.

Apart from that, the most crucial element of the practical monitoring of objectives will be the **informed judgment of SAI officials**. While individuals involved in the CSO engagement might be biased, this will be neutralised by involving operative auditors, leadership, etc., in a well-structured reflection on how effective the cooperation with CSOs has been. Since reaching objectives will take some time to unfold and settle in, such a meeting should not occur earlier than two years into the process.

- **The SAI should arrange and prepare an evaluation exercise** to find out what has been done and to what effect after embarking on implementing its strategy.
While the evaluation exercise should eventually be conducted internally at the SAI (including all levels and departments), it will be helpful and add value to collecting statements and opinions from the CSO side as part of the preparation. In addition, the PAC might also be asked to share their perspective.
- For the internal evaluation, it will be helpful to **designate an (internal) moderator** to lead participants through the guiding questions and document the discussion. **Suitable guiding questions for the assessment are the following:**
 - Have all planned activities related to the SAI-CSO cooperation been **executed according to the plan**? Where this has not been the case, what were the reasons?
 - Do we notice any **movement in the direction of our initial objectives**? How solid and clear are such indications?
 - Are there **other reasons** (outside of the sphere of SAI-CSO collaboration) **for such progress** - or for lack of such progress - to be assumed?
 - Do we see **(unintended) side effects** of the SAI's CSO-related activities? Such unintended consequences can be welcome or not.

- When an assessment along the lines of these questions is done, **the SAI can proceed to revise, extend or finetune its CSO strategy**. Again, a set of simple questions can give guidance:
- **Does our set of objectives need any changes?** If objectives have proven unattainable, these might be removed or replaced (however, do not jump to conclusions too early). Also, the collaboration experience can have given rise to additional objectives the SAI did not have in mind initially.
 - **Are the partner CSOs we are working with still the right ones?**
 - **Do we want to change our plan of activities?** Again, there are various possible reasons for such changes: Planned activities that have not materialised and are no longer expected to do so; activities that have not turned out to be effective or have had side effects that must be avoided; successful activities, that should be extended including new formats; new ideas that have evolved in the process.
 - **Do we need other structures, tools, or resources** than the one we have been using?