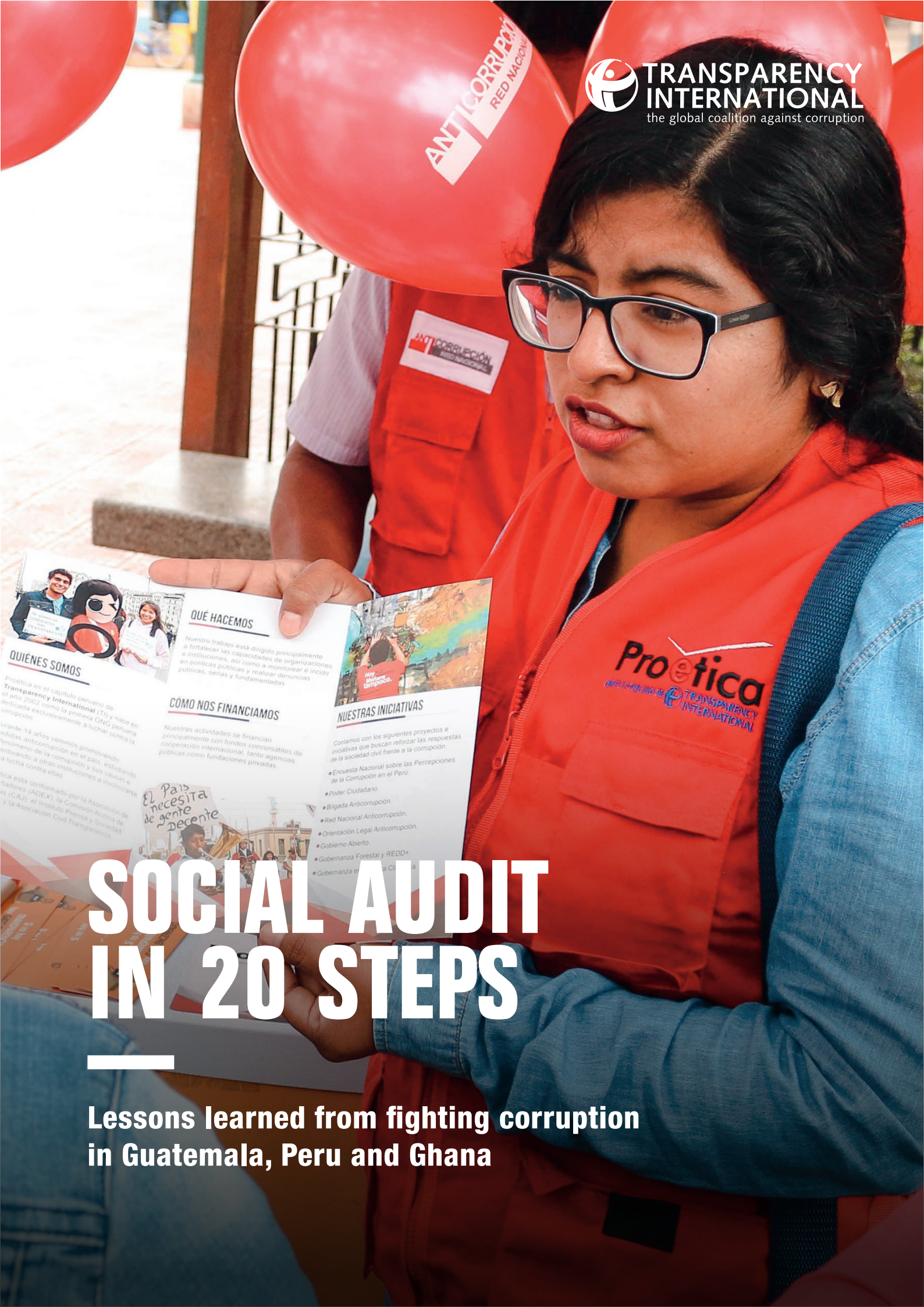




**TRANSPARENCY  
INTERNATIONAL**  
the global coalition against corruption



# SOCIAL AUDIT IN 20 STEPS

**Lessons learned from fighting corruption  
in Guatemala, Peru and Ghana**

Transparency International is a global movement with one vision: a world in which government, business, civil society and the daily lives of people are free of corruption. Through more than 100 chapters worldwide and an international secretariat in Berlin, we are leading the fight against corruption to turn this vision into reality.

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# EXECUTIVE SUMMARY

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Social audit is a powerful social accountability tool. It has led to the conviction of public officials for violating the right to information law in Guatemala,<sup>1</sup> a 50 per cent reduction in the costs of public construction works in Peru,<sup>2</sup> and cancelling an illegal education fee in Ghana.<sup>3</sup>

Social audit scrutinises public officials' decisions and/or actions, looking for administrative or financial irregularities. It seeks to uncover discrepancies by comparing public documents, processes or services with how they should be. It can take many names and forms, ranging from social audits in Guatemala and anti-corruption brigades in Peru, to social auditing clubs in Ghana.

This report extracts lessons from the social audits implemented by Acción Ciudadana in Guatemala, Proética in Peru and Ghana Integrity Initiative in Ghana. The report examines the social audit outcome reports and other records shared by the three Transparency International chapters, and includes an extensive review of the wider literature on social audits. Based on these experiences, the report outlines the following 20 key steps to implement an effective social audit.

## IMPLEMENTING SOCIAL AUDIT IN 20 STEPS

### Stage 1: Initiate social audit

In six steps, you will prepare the stage for social audit. The steps include identifying the goal of social audit, forming alliance with public authorities and oversight institutions, developing an escalation pyramid, accessing public documents and preparing auditing material with oversight institutions.

### Stage 2: Recruit and train volunteers

In three steps, you will identify volunteers, sign a memorandum of understanding or code of conduct and train them on the auditing methodology. You will test and revise afterwards.

### Stage 3: Start the auditing process

In five steps, you will undertake the actual audit. The core step is about reviewing public documents and identifying red flags. The four other steps are optional and depend on the goal of social audit and your capacity. They include carrying out field visits, assessing transparency portals, raising awareness of citizens and getting people to sign petitions to support adopting or amending the right to information law.

### Stage 4: Release findings and follow-up

In six steps, you will prepare the social audit report, share it with the audited institution for feedback, hold a public hearing or press conference to release the findings, trigger your escalation pyramid, advocate for policy change based on findings and reflect on lessons learned from social audits.

# SOCIAL AUDIT: A SHORT INTRODUCTION

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This report looks at social audits carried out recently by Acción Ciudadana in Guatemala, Proética in Peru and Ghana Integrity Initiative in Ghana.<sup>4</sup> It also highlights some lessons from social audits in India. It extracts lessons from the different social audit experiences and outlines the 20 key steps to implement an effective social audit to fight corruption and mismanagement in the public sector. The report examines the social audit outcome reports and other records shared by the three Transparency International chapters, and also includes an extensive review of the wider literature on social audits. This section explains what social audit is and builds the case for social audit as a powerful tool in the fight against corruption.

## WHAT IS SOCIAL AUDIT?

Social audit scrutinises public officials' decisions and/or actions, looking for administrative, legal or financial irregularities. It's a powerful social accountability tool and a great entry point for citizen engagement in the fight against corruption.<sup>5</sup> It is initiated and led by non-governmental organisations (NGOs) that recruit, train and coordinate the participation of citizens in the actual auditing process.

Social audit started in the 1950s as a tool to hold business corporations accountable for their economic and social impacts.<sup>6</sup> In the 1980s, social audit expanded to look at good governance in all types of organisations.<sup>7</sup> In the mid-1990s, it gained significant global traction thanks to experimentation by Mazdoor Kisan Shakti Sangathan (MKSS), a laborers' and farmers' union in Rajasthan, India in monitoring the implementation of the Mahatma Gandhi National Rural Employment Guarantee Act.<sup>8</sup>

There are two types of social audit:

- **Compliance (or procedural) social audit** looks for administrative or financial irregularities by examining documents and checking if they comply with the law. It can also be done by comparing public records with other sources of evidence such as interviewing people.<sup>9</sup> The social audits in Guatemala and anti-corruption brigades in Peru are both examples of compliance social audits.
- **Performance evaluation (or substantive) social audit** analyses the social impact of public institutions, programmes or services. It includes reviewing documents, but analyses whether the public institutions are meeting their social functions or goals – for example, evaluating whether a health centre is providing adequate health services for its target population.<sup>10</sup> The work of the social auditing clubs in Ghana is an example of performance evaluation social audit.<sup>11</sup>

## WHY SOCIAL AUDIT?

### **Social audit is a great entry point for citizen engagement in the fight against corruption.**

Social audit gives citizens insights about the inner workings of public institutions and gets them into the habit of holding government to account. It contributes to creating active citizens who will stand against corruption. It also contributes to building and strengthening relationships between Transparency International chapters and citizens at the grassroots level. Experience from Guatemala and Peru shows that citizens who are engaged in one social audit move on to join others. That said, it is unrealistic to expect that citizens could eventually do social audits on their own. Social audits will always need a coordinating body, such as an NGO, to access documents, analyse them and push for change or take legal action.

### **Social audit is a powerful tool to uncover irregularities and malpractices in the public sector.**

Social audit has led to public officials being convicted for violating the right to information law in Guatemala, a 50 per cent reduction in the costs of public construction works in Peru<sup>12</sup> and the abolition of an illegal education fee in Ghana. Clearly, the effectiveness of social audits rests on taking action after discovering irregularities; ending a social audit by simply publishing a report with findings is not enough. Organisations undertaking social audit should advocate for enforcement against uncovered irregularities and for implementation of their recommendations.

### **Social audit pushes for more transparency and accountability in the public sector.**

Without access to public information, social audit will fail as there will be nothing to audit. In many cases, information available online on public registers is not complete and access to information requests are necessary. Submitting information requests or signing agreements to access public documents facilitates transparency of the public sector and asserts citizens right to access information. Once accessed, the extremely technical and legal nature of documents can require a legal eye to help citizens identify red flags.

### **Social audit complements the role of oversight institutions.**

This could take the form of following up with the local assemblies to ensure the implementation of the Office of the Auditor General's recommendations, as happens in Ghana. In Peru, a partnership was formed with the Ombudsman's office to train volunteers to audit public documents. This type of cooperation increases the credibility of social audit and its findings in the eyes of public officials. It is also essential for building relationships that could be leveraged at a later stage in case irregularities are found or could pave the way for oversight institutions to carry out their own audits.

# DIFFERENT EXPERIENCES WITH SOCIAL AUDIT

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This section looks at the different experiences with social audits carried out in Guatemala, Peru and Ghana. It divides the social audit process into four stages. The first stage is about initiating social audit. The second stage includes training citizens and volunteers to undertake the audits. The third stage is the actual auditing process. The last stage concerns putting together the findings and following up on social audit.

## GUATEMALA: SOCIAL AUDITS<sup>13</sup>

Acción Ciudadana has undertaken both procedural and substantive social audits in Guatemala. Acción Ciudadana's advocacy and legal advice centre (ALAC), launched in 2003 to fight against corruption in the public sector – and offers legal support to victims and witnesses in public sector corruption cases – has been central to the audits. The ALAC is part of a wider network of [more than 100 ALACs in 60 countries](#) that are run by Transparency International chapters. Collectively, they have helped over 200,000 people across the world by providing legal advice, raising awareness, and filing cases and complaints to courts or other oversight institutions.

Acción Ciudadana implements its social audits in four stages:

### 1. Initiation of social audit

Acción Ciudadana initiates social audits in two ways:

- **ALAC-initiated:** These audits start with a systematic analysis of ALAC data, which reveals a significant amount of complaints about a particular locality, public institution or sector. The ALAC then reaches out to the people who have complained and offers technical assistance and support to undertake a social audit.
- **Citizen-initiated:** Formal or informal groups of people approach the ALAC asking for support to initiate a social audit because they suspect irregularities or corruption, which have direct negative impacts on them. People initiate the process because they feel a sense of grievance. If citizens have direct evidence of alleged corruption, the ALAC moves straight to taking appropriate legal action.

Collectively, the citizens who take part in the audit are called social audit commissions. Whichever way the social audit comes about, Acción Ciudadana signs a memorandum of understanding with members of social audit commissions. The memorandum of understanding outlines the responsibilities and obligations of both Acción Ciudadana and the social audit commissions.

### 2. Training of social audit commissions

The next step involves the ALAC training social audit commission members, empowering them to carry out the social audit and increasing their ownership of the process. The training usually covers:

- introduction to social auditing and transparency
- problems and needs of citizens giving rise to a social audit
- access to public information, including preparing requests to access information

Probably the most important part of the training is working with the social audit commissions to identify the root causes of the problem, not just the symptoms, so they can find the right solutions. Between August 2016 and April 2018, Acción Ciudadana trained and worked on social audits with over 850 citizens, many of whom were from indigenous communities.

### 3. The auditing process

To audit public documents, the ALAC and the social audit commissions first need to get hold of these documents. Guatemala has a relatively good right to information law, ranking 43 out of 110 countries in this respect and scoring 94 out of a maximum of 150.<sup>14</sup>

Social audit commissions, with the ALAC's support, start by developing a plan for ways to access information from transparency portals and information registers such as [Guatecompras](#), the online state contracting and acquisition system.

For information not available online, they submit access to information requests. Again, the ALAC supports the social audit commissions with this, giving legal advice and support to prepare requests and appeals. If public institutions still refuse to grant access to documents, the ALAC lodges a complaint with the public prosecutor's office. Getting this legal and technical knowledge and support is vital, as without the right documents, the social audit cannot take place.

Once the documents are accessed, the ALAC leads a review of the information obtained, looking for irregularities. This can be a highly technical process due to the complexity of the documents. Documents can include payroll of workers, collective agreements, inventories and protocols of liability.

### 4. Findings and follow-up on social audits

This stage includes compiling reports with the findings of the social audit. There are two possible scenarios. If evidence of corruption is found, the ALAC submits complaints to the relevant oversight institutions, using the social audit report as evidence. In cases where there is no evidence of corruption, Acción Ciudadana's social audits have resulted in uncovering irregularities. For example, a social audit uncovered irregularities in one municipality. As a result, the Comptroller General of Accounts agreed to conduct a special audit, having acknowledged some of the irregularities as anomalies.<sup>15</sup> Generally, the reports include recommendations on how to address the irregularities uncovered. The reports are shared with the relevant public and oversight institutions and are sometimes followed by advocacy work at the municipal and national levels to make change happen.



## GUATEMALA: OVERCOMING RESISTANCE TO SOCIAL AUDIT

In Guatemala, as a result of a social audit, a group of citizens from San Pedro de la Laguna submitted a complaint against the members of the municipal council for possible overpricing at a sports facility. However, in retaliation, the members of the municipality filed a criminal complaint for defamation against this group of citizens. In addition, the prosecuting judge restricted the citizens' fundamental rights, such as the right to peacefully demonstrate. The ALAC supported citizens and denounced the candidacy of this judge for the position of Attorney General. As a result, the judge was not shortlisted for this position.<sup>16</sup>

This is a success, but it highlights the political nature of social audit.<sup>17</sup> Social audit is not a technical tool or a recipe to fight corruption. Rather, it is a political process that requires building alliances and understanding the incentives and constraints on the side of government. This requires a deep understanding of the political context, in which social audit is implemented.

## PERU: ANTI-CORRUPTION BRIGADES<sup>18</sup>

In Peru, Proética's social audits are Anti-Corruption Brigades initiatives. This form of social audit takes place over 21 days after the institution to be audited is informed. The actual review of documents lasts three to five days. In addition to auditing public documents and evaluating transparency portals, the Brigades' approach includes outreach elements to raise citizens' awareness.

The first Brigade initiative took place in the Los Olivos district (in northern Lima, the capital city of Peru) in August 2015,<sup>19</sup> and since then around six Brigades audits have taken place in different cities across Peru.<sup>20</sup> The average cost of each Brigades initiative is around US\$3,500. This includes the cost of the various activities outlined below but excludes accommodation and transport costs for Brigades audits carried out in remote areas far from the capital.

Proética implements its social audits in four stages:<sup>21</sup>

### 1. Initiation of social audit

In most cases, Brigades are made up of representatives from Proética, the Ombudsman and volunteer citizens. At this first stage, it is important to clarify each party's roles and responsibilities.

Proética initiates and acts as the overall coordinator of the Brigades, including selecting the municipality to be audited, identifying the documents to be audited, getting the Ombudsman and municipality on board, coordinating access to the required documents, organising the call for and selection of volunteers, organising the training of volunteers, organising the launch and closing events, and working with the media. The municipality is the institution to be audited. It should provide the public documents requested to Proética and potentially attend the launch and closing events.

The Ombudsman's office trains volunteers on the methodology of auditing public documents, develops forms and guidelines for the audit, and provides support for the analysis of the auditing process. The presence of the Ombudsman increases the credibility of the initiative in the eyes of the municipality.

A local volunteer coordinator is responsible for coordinating with the institution to be audited. The coordinator then helps put out a call for volunteers, manages access to documents, and helps with the logistics of training volunteers. Volunteers get their transport costs reimbursed and free meals during the audit.

### 2. Training of volunteers

Due to the intensive nature of the Brigades, a large number of volunteers have to be trained for each one. For example, the Ombudsman trained 108 volunteers for the Los Olivos Brigade, 50 per cent of whom were women. Usually the training covers:

- the importance of citizen oversight in the fight against corruption
- corruption risks in sub-national management
- evaluation of transparency portals: standard transparency websites, the electronic system for public procurement and contracting (SEACE), economic transparency (MEF) and INFOBRAS (Office of the Comptroller General), among others.

### 3. The auditing process

The core of the auditing process is reviewing public documents. This review focuses on documents related to areas at high risk of corruption, such as operational licences, building permits, public works and acquisitions. Peru has a strong right to information law, ranking 45 out of 110 countries and scoring 93 out of 150.<sup>22</sup> Through the Anti-Corruption Brigades, Proética promotes article 12 of Peru's Law of Transparency and Access to Public Information, which allows citizens to access public information directly from public institutions. The law, however, is not very well known to the public.

Also, the process of accessing public documents is not straightforward; in some cases, public officials are reluctant to share certain types of documents, especially on public works. Furthermore, files are sometimes divided into several parts and dispersed across different departments, making access to all the documents difficult. That said, Proética's social audits have generally accessed and reviewed a large number of documents. For example, in Los Olivos, volunteers reviewed 43 public documents including 17 operational licences, 10 building permits, 12 procurement documents and four public works documents.

The auditing process also includes assessing transparency portals. Transparency portals serve as an initial filter to identify the public documents to request from the institutions being audited. Later on, the Brigades evaluate the transparency portals themselves, looking at whether they contain all the documents required by law.

Proética also makes use of the Brigades to raise citizens' awareness of their right to access information and who to approach to complain about corruption. For example, in Chiclayo, [recreational activities](#) were organised for this purpose, and more than 200 citizens were targeted. The Ombudsman's office and the Office of the Comptroller General have also taken part in this outreach.<sup>23</sup>

### 4. Findings and follow-up on social audit

Based on the volunteers' document review, Proética compiles a final report outlining the Brigade's findings (without volunteers' involvement). Unfortunately, putting together the final report is a lengthy process that takes six months on average.

Generally, Proética has been surprised by the culture of secrecy that prevails in the public sector in the country, especially in the area of public works, and it is using the Brigades to ensure more transparency and openness. One surprising finding in Los Olivos was the municipality claiming not to have access to the documents on public works put together by the municipality's previous management.<sup>24</sup> This reflects either failure to save and archive public documents or raises concerns about the content of these documents and the irregularities they might contain. So far, the audits in Peru have not uncovered any corruption cases. However, including the Ombudsman and the Office of the Comptroller General in the process is a credible assurance that any cases of corruption that might be uncovered will be acted on.

By participating in the Brigades, citizens have improved their knowledge and they feel able and empowered to undertake new social audits. Proética keeps in contact with its volunteer citizens and some local coordinators have partnered with Proética on more than one audit.

## PERU: SOCIAL AUDIT AS A CORRUPTION PREVENTION TOOL

Most of the issues identified by the audits concern administrative deficiencies rather than evidence of corruption. If public entities fix these errors, they minimise the risk of corruption. Findings that came out of some Brigades included recommending that the municipality appoint a person in charge of access to public information and build the capacity of officials to help the public access information. The experience of Proética shows that social audit has a preventive nature. An audit may not lead to uncovering corruption or irregularities, but its mere implementation could lead to reducing irregularities and deterring corrupt practice.

For example, a study of social audits in Peru showed that public works subject to civil society monitoring by Proética, in partnership with oversight institutions, were around 50 per cent less expensive than non-monitored ones. In financial terms, this experiment reduced the cost of public works by 455,370 Peruvian soles (or US\$140,309.45).<sup>25</sup>

## GHANA: SOCIAL AUDITING CLUBS<sup>26</sup>

Ghana Integrity Initiative's Social Auditing Clubs (SACs) lead its social audits, which happen in four stages:

### 1. Initiation of social auditing clubs

Ghana Integrity Initiative's work on social audits started when they partnered with the National Commission on Civic Education to organise public education workshops, inviting members of different civil society organisations representing groups such as women, youth and traditional leadership to come along and find out more about taking part in social audits.

Workshop participants then elect SAC members (11-13 members for each SAC) to represent the interests of the community at large, rather than their particular constituency. Despite most SAC leaders being men, Ghana Integrity Initiative has worked over time to increase the representation of women. SAC members are given stipends to cover their costs, but it is not a paid job. Ghana Integrity Initiative brings different SACs together regularly to exchange knowledge and learning.

### 2. Training of social auditing clubs

Ghana Integrity Initiative trains SAC members on monitoring and evaluation, and social accountability. The training focuses on how to collect evidence, how to write good stories to demonstrate the impact of their work, and how to monitor service delivery at the local level. Other key topics include:

- modalities and ethics of community engagement
- enhancing citizens' participation through social auditing for good governance
- the links between social auditing, improved service delivery and strengthening of anti-corruption measures at the local level.

At the end of the training, each SAC develops an action plan and budget to implement auditing activities, which are then funded by Ghana Integrity Initiative.

### 3. The auditing process

Unlike social audits in Guatemala and Peru, SACs do not usually focus on auditing public documents, apart from the Auditor General's report about Metropolitan Municipal and District Assemblies. This in part is due to the lack of a right to information law in Ghana.

Instead, SACs focus on monitoring the implementation of projects and delivery of public services as per district development plans. In one case, they found that a planned school was not built at all and the school was eventually constructed after they reported the case.<sup>27</sup>

SACs focus on site visits to ensure projects are built as planned and monitor the quality of public services. They also track whether local assemblies implement the recommendations of the Auditor General at the district level. They raise awareness of community members too, encouraging them to report corruption and engage with public institutions and officials.



#### 4. Findings and follow-up on social audits

To keep the SACs accountable, they report to the community and to Ghana Integrity Initiative on a quarterly basis using written briefs and community radio shows. During monitoring visits, they also organise public dialogues with the communities at the local level. With support from Ghana Integrity Initiative, the SACs have developed good relationships with the local assemblies, which help them resolve any issues. For example, a local assembly helped one SAC resolve an issue involving a school charging students illegal fees.<sup>28</sup>

If issues are not resolved at the local level, they can be escalated to the sub-national and national levels, with the help of Ghana Integrity Initiative, which sometimes speaks directly to the ministries of education and health on unresolved issues. Ghana Integrity Initiative also empowers SAC members to work directly with policy makers. For example, SAC members once petitioned members of parliament (MPs), encouraging them to pass a right to information law.

#### GHANA: SOCIAL AUDITING CLUBS SAVING STUDENTS' LIVES

In Akatsi South, a southern district in Ghana, the social auditing club (SAC) was monitoring the construction of a building on the premises of the Akatsi College of Education. Home to approximately 700 students, the building was supposed to help the College respond to the ever-increasing number of students applying to the institution. However, the SAC found that at the foundation level, the quality of materials used was so poor that the building blocks were literally decomposing upon the slightest touch. Had this building been constructed, it would have jeopardised the lives of students living there. The SAC put pressure on the District Assembly, which halted the construction. Efforts are currently under way to seek funding to demolish the structure and restart the construction.<sup>29</sup>

# IMPLEMENTING SOCIAL AUDIT IN 20 STEPS

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This section outlines a 20-step guide to implement social audit, based on the learnings from social audits in Guatemala, Peru and Ghana, as well as emerging lessons from wider literature. Social audits in India, especially monitoring the implementation of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) in Andhra Pradesh, stand out as a success story. India is one of the few countries to have made social audits a formal part of government structure, beginning in 2005.<sup>30</sup>

Before initiating social audit, you should develop a theory of change. A theory of change describes how the change you want to bring will happen in reality. It forces you to establish explicit links between your activities and the high-level desired change, usually referred to as long-term outcomes or impact. It usually has four levels: outputs, short-term outcomes, mid-term outcomes and long-term outcomes. Of the reviewed social audits, only the Peruvian Anti-Corruption Brigades have a formalised theory of change. It was developed retrospectively based on the experience from the first Brigade.<sup>31</sup>

You could use this theory of change and adapt it to your own context, but beware of the assumptions behind it. Social audit is not a silver bullet to universally address corruption. For social audit to work, it needs to happen under the right conditions. In general, the success of social accountability initiatives, including social audits, depends on the capacity and willingness of both citizens and the state.<sup>32</sup> Once you have clarified your theory of change, start implementing social audit. The 20 steps to implement social audit are divided into four stages, as illustrated in Figure 1.

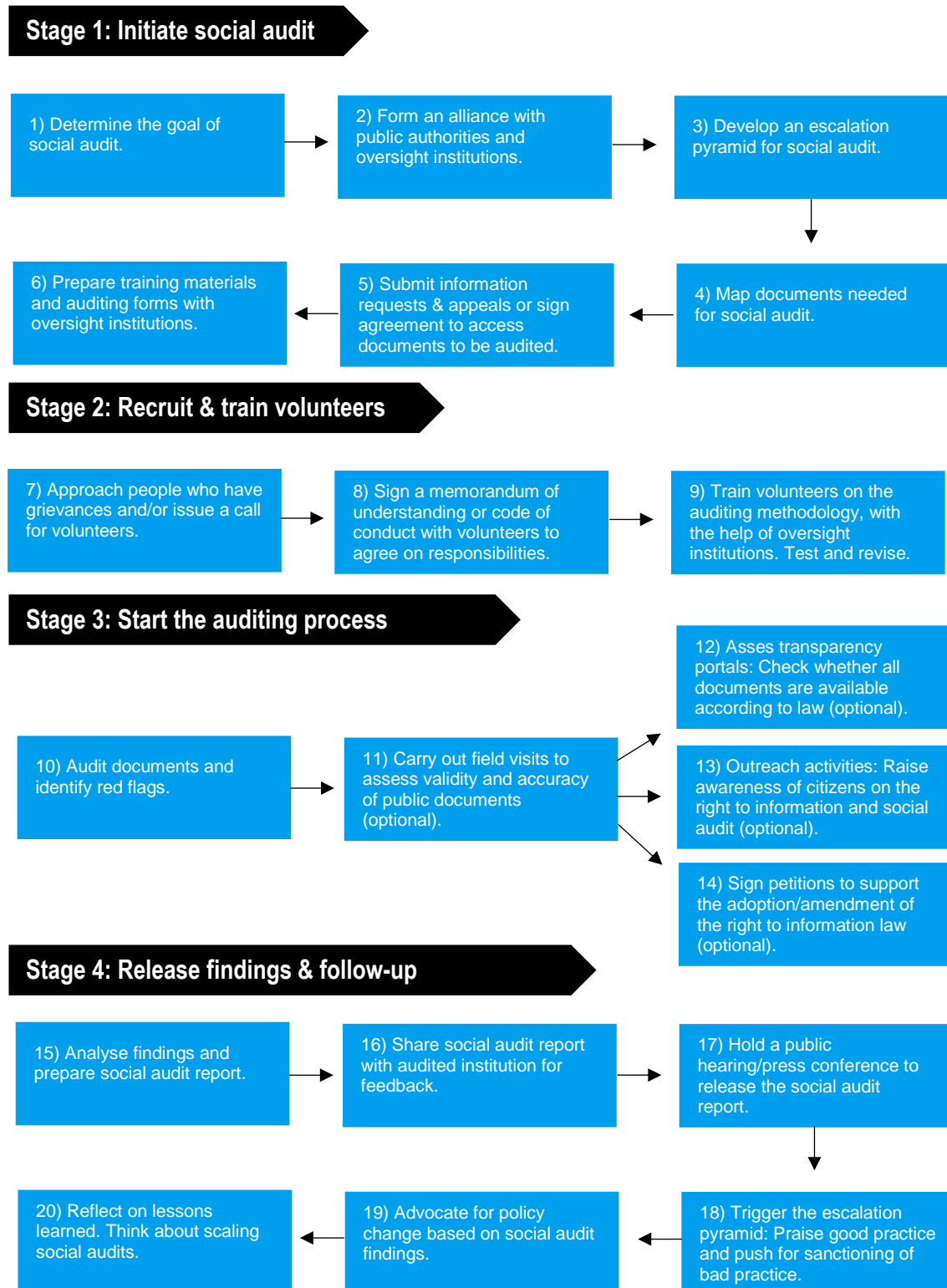
## STAGE 1: INITIATE SOCIAL AUDIT

### Step 1: Determine the goal of social audit

There are two ways to identify the goal of social audit. The first is to conduct a social audit on an issue that already concerns citizens, as demonstrated by corruption-related complaints. This way offers the greatest potential for citizen engagement in the audit. For citizens to have a stake in fighting corruption, they have to appreciate its negative impacts on their lives in terms of low quality education, health or financial losses via paying bribes.<sup>33</sup> This is why programmes that provide private goods, such as subsidised food, education or medical care, may be appropriate candidates for initiatives like social audits because individual citizens have a personal stake in ensuring the goods are delivered and theft is minimised. For public goods such as infrastructure projects, where incentives to monitor are much weaker, people might not be so motivated to audit.<sup>34</sup>

Acción Ciudadana uses corruption complaints received by the ALAC to identify issues of concern to citizens and then approaches those citizens or groups to initiate social audits. Sometimes, Acción Ciudadana is approached directly by other NGOs or groups that seek their legal expertise to support initiating a social audit. In India, the Village Social Auditors, who play a role similar to the social audit commissions in Guatemala and volunteers in Peru, came from families who benefitted from the

Figure 1: Implementing social audit in 20 steps



project that was socially audited.<sup>35</sup> If you run a corruption complaints centre or if you have access to data on corruption complaints, you could use this data to identify the right public institution, municipality or sector to audit.

The second way to determine the goal of social audit is to use a set of objective criteria to decide where, when and on which issue to undertake social audit. This way offers the largest potential for buy-in from the public sector and for implementing the social audit recommendations. The criteria in the box below can help guide where and when to carry out social audits.<sup>36</sup> They build on the criticality index mentioned in the Peruvian Anti-Corruption Brigades' learning review, which has four criteria accompanied by a total of 10 indicators.<sup>37</sup> The first criterion is about targeting institutions, municipalities or sectors where corruption risks are higher. The second criterion is about the degree of openness of the public sector in terms of current anti-corruption reforms, the level of transparency or the receptivity of public officials to social audit. The third criterion is about the potential for citizen engagement. The last criterion refers to logistical and financial considerations. You could make an informal assessment by talking through these criteria when you decide which institution or sector you want to audit. Or you could systematically score each municipality, institution or sector against the criteria and choose the top one(s) to audit.

## CRITERIA TO IDENTIFY THE GOAL OF SOCIAL AUDIT

You could use the four criteria below along with their indicators to decide on the goal of social audit.

### Higher corruption risks

1. Municipalities, public institutions or sectors that are more corrupt than others (you can use data from national surveys on corruption or polls, as well as look at news on corruption scandals)
2. Higher level of public scrutiny exercised, for example via the media

### Degree of openness of public sector

3. Efforts already underway to improve anti-corruption performance in the institution, municipality or sector
4. Level of transparency in the municipality or sector (comprehensive transparency portals, for example)
5. Officials' receptivity and openness to working with civil society (availability of influential reformers in the public sector, for example)<sup>38</sup>

### Potential for citizen engagement

6. Number of local NGOs or civil society groups with potential to become allies
7. Previous experience of local organisations in mobilising communities
8. Level of citizen involvement in public affairs and availability of volunteers

### Logistical/financial considerations

9. Proximity to your location and to trusted/accountable local partner
10. Budget available to complete social audit

## Step 2: Form an alliance with public authorities and oversight institutions

Building an alliance requires that government reformers and citizens work together to counter the powerful corrupt players within the system. Some, but not all, social audits in Guatemala and Peru have been met with resistance from some public authorities. Resistance was also obvious from the delays in responding to information requests and providing all required information.

In India, the social audit process owes its success to the presence of strong and committed leaders at the helm of government. This support was critical in securing administrative buy-in and responsiveness to the social audit process. At the same time, civil society advocates took steps to build political support for the audits through constant engagement with the then Chief Minister of the Indian state of Andhra Pradesh. Political support at the top served to quell any local opposition to the social audit process.<sup>39</sup>

In countries where there is no right to information legislation, government buy-in is even more essential to guarantee access to requested documents and information. Increasing buy-in could also happen via induction and sensitisation workshops for public officials from the institution being audited. The workshop could target managerial positions and could cover transparency, accountability and citizen participation mechanisms, and the advantages they may offer for public management.<sup>40</sup>

An alliance also works to give credibility to the findings of social audit. Government buy-in from above, when coupled with citizen engagement from below, triggers the sandwich strategy.<sup>41</sup> In India, despite political buy-in, some public officials nevertheless discredited the audit process, arguing that the auditors were “illiterate” and lacked technical skills, and refusing to recognise and follow up their findings.<sup>42</sup> Over time however, acceptance rates of social audit findings by the lower bureaucracy have risen from 55 per cent in round one to 85 per cent in round three.<sup>43</sup> This explains why the participation of the Ombudsman in the Proética Brigades and their training of volunteers set a good example, adding credibility to the findings of social audits. Following the Peruvian model, Acción Ciudadana also plans in the future to cooperate with the Ombudsman to train social audit commissions in Guatemala.

## Step 3: Develop an escalation pyramid for social audit

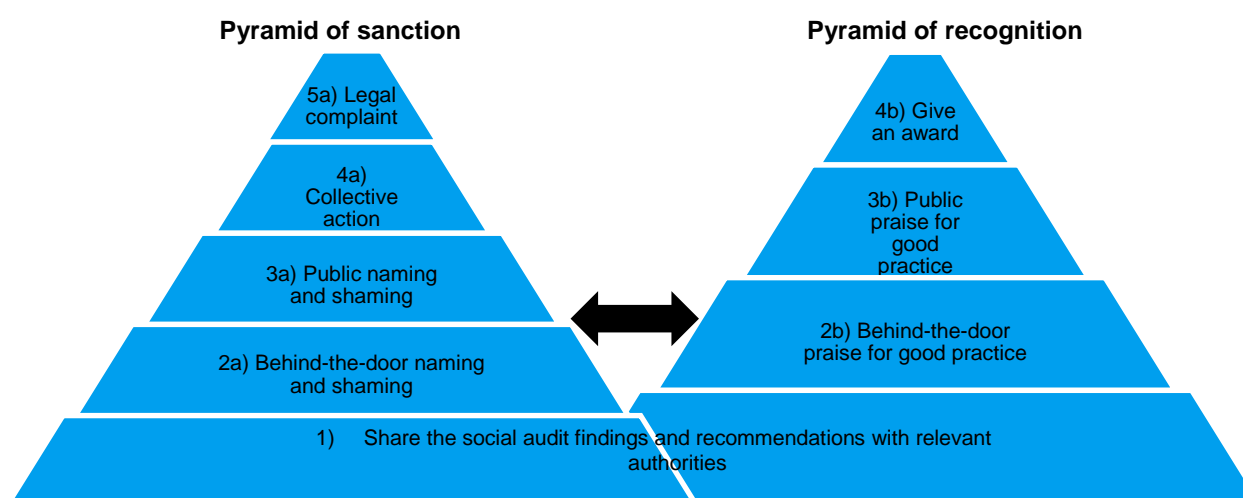
Social audit is not about publishing a report. This should be considered a milestone, not the end product. In one of the Brigades initiatives in Peru, because there was no follow-up, the process faded out, showing a clear difference in intensity relative to the design, launch and training stages.<sup>44</sup> To avoid this, you should build a pyramid of escalation.<sup>45</sup> An escalation pyramid forces you to think proactively and prepare as early as possible in the process for the actions you will take based on the findings of social audit. If you wait until after the audit to develop your escalation pyramid, it might be too late or you might lose an important advocacy opportunity. Also, some of your follow-up might require building relationships with other civil society actors, which you could start doing from the very beginning. In case you were denied access to public information you require for the audit, you could also activate your escalation pyramid.

The escalation pyramid illustrated in Figure 2 contains two parts. The first part, on the left side, is the pyramid of sanction and the second part, on the right side, is the pyramid of recognition. Each part is composed of a series of escalated actions. Both parts of the pyramid start with sharing the social audit findings and recommendations with the relevant authorities. They diverge afterwards depending on whether you find irregularities or whether you identify good practice.



In case of irregularities, you will use the pyramid of sanction. The next step would be to use behind-the-door naming and shaming. You could do that in person in private meetings or in writing via letters condemning the lack of response or inaction by authorities. If you received no response or a negative response, you could resort to public naming and shaming. You could use the media, whether traditional or social, for this purpose. If public officials are elected, this might be damaging to them and could force them to react positively. If there is still no response or a negative response, you could resort to collective action by organising protests or signing petitions. This signals the public support you have for your cause. If there is still no response or a negative response, you could file a complaint to the relevant oversight institutions, higher governmental levels or to the courts, if possible. Legal action is your last resort and should be used very strategically.

Figure 2: Social audit escalation pyramid



Having a pyramid of recognition in place prevents public officials feeling that NGOs only care about bad practice and don't recognise governmental efforts. Praising good practice could be done informally, in meeting or in writing. It could also be done in public via media. Finally, it could be done using integrity awards such as [Accountability Lab's Integrity Idol](#), which uses a "naming and faming" approach. You can use both pyramids at the same time, if you uncovered both good and bad practice, or you can just use the pyramid of sanction if the social audit uncovered grave irregularities.

## Steps 4 & 5: Map documents needed for social audit. Submit information requests and appeals or sign agreements to access documents to be audited.

Steps 4 and 5 are the corner stone of social audit. For a social audit to take place, you need to get hold of public documents. It is therefore not recommended to train people on social audit before accessing the documents required for the audit.<sup>46</sup> The documents you need depend on the nature of your social audit. Proética, for instance, focuses on auditing operational licences, building permits, public works and acquisitions, because of their high corruption risks. Acción Ciudadana audits documents such as workers' payrolls, collective agreements, inventories and protocols of liability. In any case, online transparency portals are the first go-to places. The comprehensiveness of such portals varies from one to another, but you might find some relevant documents.

What to do about documents that are not available online? If you have a right to information law, use it to request access to the remaining documents. In case your request is denied, you can submit an appeal. In some cases, public officials might be reluctant to share certain types of documents. Also, files are sometimes divided into several parts and dispersed across different departments, making access to all the documents difficult.

If you still cannot access the documents you need, you can file a case or submit a legal complaint against the public authority. Acción Ciudadana took this step in one case, which eventually resulted in the conviction of some municipal officials for violating the right to information law.<sup>47</sup>

## IS SOCIAL AUDIT POSSIBLE WITHOUT A RIGHT TO INFORMATION LAW?

If your country does not have a right to information law, you can approach the relevant authorities and request signing a memorandum of understanding to have access to relevant documents. The partnership you developed in step 2 with other public authorities or oversight institutions could support your request.

If all the above fail, you have three options.

- First, limit the scope of social audit to the documents available online, if you think they are enough.
- Second, focus on monitoring the implementation of public projects, in accordance to local or national governmental plans, as Ghana Integrity Initiative does.
- Third, cancel social audit and trigger your escalation pyramid to advocate for access to information.

### Step 6: Prepare training materials and auditing forms with oversight institutions

Once you gain access to documents, you can start developing your training materials and auditing forms. Training needs to be tailored to the nature of the social audit and the types of documents volunteers are going to review. If you have an oversight institution partner, the training materials and auditing forms can follow their auditing methodology. In Proética's Anti-Corruption Brigades, the Ombudsman's office develops forms and guidelines for the audit. If you don't have an oversight institution partner, you can develop your own training materials and auditing forms.

## GUATEMALA: SOCIAL AUDIT TRAINING MANUAL

Acción Ciudadana developed a five-module training manual that covers the following topics. The manual is used in training social audit commissions and could be also used as a self-reference manual for citizens who want to implement social audit on their own:<sup>48</sup>

- Module 1 explains the different concepts relevant to implementing social audit, such as transparency, corruption, social auditing and corruption. It also differentiates between types of corruption such as bribery, embezzlement, kick back, fraud and others.
- Module 2 guides people on how to identify the problem and its root causes. It also outlines the actions social audit commissions could take to tackle the identified problem.<sup>49</sup>
- Module 3 includes forms and templates for access to information requests and appeals, strategic and work planning, and meeting minutes.
- Module 4 outlines the legal basis for the right to information in Guatemala, and the process and time frame for accessing information.
- Module 5 describes how to communicate the findings of social audit via a press conference and how to promote that on social media.

## STAGE 2: RECRUIT & TRAIN VOLUNTEERS

### Step 7: Approach people who have grievances and/or issue a call for volunteers

You can start by approaching the citizens or groups who have grievances and invite them to join the social audit. Alternatively, you can work with groups that are already well structured and mobilised, as communities sometimes do not have a ready stock of 'social capital' to mobilise.<sup>50</sup> If you have no previous experience with citizen engagement, consider partnering with an NGO that does – Proética partnered with AC Transparencia in the first Brigades initiative in Los Olivos for this reason. Proética was then able to capitalise on this expertise and successfully assume this role for the Miraflores Brigade.<sup>51</sup>

If you cannot identify already mobilised groups, you can issue a call for volunteers. Based on Proética's experience, university students are more likely to respond to such calls. Make sure to circulate your call in university students' circles and highlight the knowledge and practical skills people will get out of participating in social audit. Also, consider some material incentives such as providing meals during the social audit and branded clothes such as t-shirts, vests or caps.<sup>52</sup>

### SOCIAL AUDIT EMPOWERS CITIZENS!

Not only is citizen engagement important for the success of social audit, but it also empowers citizens. For example, citizens who do one social audit tend to continue to take part in other audits. In Guatemala, the education syndicate that conducted the social audit in Chiquimula moved on to do audits on other sectors. In Peru, participants in the Anti-Corruption Brigades in cities affected by coastal floods are participating in a new initiative auditing the management of reconstruction work carried out by the government.

### Step 8: Sign a memorandum of understanding or code of conduct with volunteers to agree on responsibilities

You should clearly identify the roles and responsibilities of people taking part in the audit. This will help manage expectations on both sides. A memorandum of understanding is a good option if you work with a mobilised group with some kind of structure, whether formal or informal. It could be signed between you and one or more representatives from this group. A code of conduct works better if you are dealing with people who participate in the social audit in their individual capacity. In this case, it has to be signed by all participants. The box below includes a code of conduct template that you can adapt to your own context.<sup>53</sup>

## TEMPLATE: VOLUNTEER CODE OF CONDUCT

### About the participant

- Name
- Contact details
- Any conflict of interest with audited institutions?

### Regulation of participation

- The participant takes part in the social audit in their personal capacity.
- The participant agrees that the objective of social audit is to enhance the transparency and accountability of the audited public institution, municipality or sector.
- The participant agrees that the findings of social audit are guided only by objective evidence found from reviewing public documents or any other sources.
- The participant respects the confidentiality requirements as communicated during the auditing process.
- The participant agrees not to disclose the findings of social audit before the official launch of the social audit report.
- The participant agrees not to use the premises, equipment or other material provided by the organisation managing the social audit in illegal, unethical or any other ways not related to the social audit.
- The participant understands that violation of these terms will lead to exclusion from the social audit and from potential future activities by the organisation and could be communicated to other organisations.
- The participant authorises the organisation to use their personal data in accordance with the law.

## Step 9: Train volunteers on the auditing methodology, with the help of oversight institutions. Test and revise

Public documents are complicated in nature and getting volunteers to audit them requires time and effort. Thus, ensure the training is participatory and practical, with many exercises on how to use the auditing methodology. If you have an oversight institution partner, they could co-train volunteers and share their knowledge and experience in using the auditing methodology. They could also outline some potential challenges that volunteers might encounter during the audit and how they might overcome them.

If at the end of the training, volunteers needed more time to get used to the auditing methodology, extend the training duration. Also, don't forget to let your volunteers test the auditing forms and adapt them accordingly afterwards. It is always advisable to train more volunteers than you need, as usually not all those who are trained will end up participating in the social audit. For example, Proética trained 108 volunteers and only 69 took part in the actual Anti-Corruption Brigades.



## STAGE 3: START THE AUDITING PROCESS

### Step 10: Audit documents and identify red flags

If the public documents to be audited are online, volunteers can review them at your venue or at any office equipped with computers and internet connection. If the documents are offline or if an agreement with the audited institution requires it, you may need to review the documents at the audited institution's premises, like Proética.

Volunteers might end up reviewing several documents. For example, in the Los Olivos Anti-Corruption Brigade initiative, Proética volunteers reviewed 43 public documents including 17 operational licences, 10 building permits, 12 procurement documents and four public works documents. The review should aim to uncover red flags or irregularities. Lawyers and oversight institution representatives should accompany the auditing process to provide support to volunteers who have questions or face challenges.

### INDIA: SOCIAL AUDIT UNCOVERING MANY RED FLAGS

In India, social audit has uncovered five types of red flags and corrupt practices that related mainly to the level of government implicated:<sup>54</sup>

- Diverting money by faking workers' attendance sheets → local civil servants acting alone.
- Forging signatures/thumb impressions and adding fake names to muster rolls → local civil servants acting with their bosses.
- Committing larger frauds by inflating measurement of completed works → local civil servants and their bosses, joined by their directors at the district level.
- Ghost works coming into play → a wide corruption network across different levels, including local elites, able to fabricate muster rolls, verify work completion and sign-off on payments.
- Material fraud → local political elites convincing tractor owners to under-report the soil load they carry per trip or inflating the number of trips needed, extracting bribes from tractor owners in the process.

### Step 11: Carry out field visits to assess the validity and accuracy of public documents (optional)

Field visits increase the level of scrutiny of social audits beyond reviewing documents. They aim to uncover any fake, exaggerated or inaccurate recording of information. This is an optional step because it requires more volunteers and a larger organisational capacity to train and supervise their field work. It also requires more money to cover transportation costs and other field related expenses. Volunteers can do field observations to assess whether recorded information is accurate. For example, if money was disbursed to build a road, volunteers could check whether the road was built. Ghana Integrity Initiative's SACs focus on site visits to ensure that projects are built as planned. Volunteers could also triangulate information with beneficiaries of public projects. For instance, volunteers could check whether a health clinic was renovated by asking patients or the medical personnel. If one document notes that a certain amount of money was disbursed to a private contractor, volunteers could confirm the accuracy of this amount directly with the contractor.

## Step 12: Assess transparency portals. Check whether all documents required by law are available (optional)

Transparency is important for social audits. If transparency portals are complete, you probably won't need to submit information requests. This will save time and make the auditing process smoother. Volunteers could therefore assess the comprehensiveness of transparency portals. This is optional because it goes beyond the social audit process, but it contributes to the greater aim of a more transparent and accountable government.

This step requires developing different forms than the ones used for auditing public documents. If you have enough volunteers, you could devote a team of volunteers to this activity and train them separately. Their duty would be to check whether transparency portals include all the documents that should proactively be made available online in accordance with the law. Results from this activity could later be included in the same social audit report or in a separate report.

## Step 13: Outreach activities: Raise awareness of citizens on the right to information and social audit (optional)

Raising awareness of citizens about social audit and their right to information is a great way to increase your impact. Proética always builds a public outreach element in their Anti-Corruption Brigades. To increase visibility, Proética builds a booth on a central street that volunteers use to speak to citizens and raise awareness. The booth also provides fun activities to raise interest of citizens along with information materials and posters. In the Chiclayo Anti-Corruption Brigade, Proética volunteers reached out to more than 200 citizens. During their conversations, volunteers talk to citizens about social audit and the right to information. Using computers stationed at the booth, they show citizens where to find public information online and how to submit information requests.

## Step 14: Sign petitions to support adoption/ amendment of right to information law (optional)

This step is particularly useful if your country has a weak or non-existent right to information law. Volunteers could go out and speak to people about the challenges faced when accessing public information. They could give examples of the range of information citizens could have access to, should a right to information law be amended/adopted. To support this cause, citizens could be asked to sign petitions. For more impact, try to coordinate such a campaign with other civil society organisations working on the issue. The more signatures you get, the more pressure you can put on the parliament to pass this law. Transparency International chapters offer a lot of lessons learned on this issue.<sup>55</sup>

## STAGE 4: RELEASE FINDINGS & FOLLOW-UP

### Step 15: Analyse findings and prepare the social audit report

Now it is time to analyse the findings of the social audit. You could involve volunteers if they have the capacity and time, and if their involvement will not delay the process. In your analysis, you should focus on highlighting red flags and outlining recommendations to improve transparency and accountability. You could also identify good practices, to offer a balanced perspective. Think about the root causes for the red flags you have identified. Is it a problem of policy or practice? Would a new law or policy address those red flags? Is stricter oversight the solution? Brainstorm together with the oversight institution about the best ways to address the issues at hand.

Afterwards, it is time to prepare your social audit report. The report should include your main findings, red flags and recommendations. Limit the number of recommendations and prioritise them. Having 20 recommendations of equal importance could be overwhelming for public institutions. One tip: be selective and do not try to put all the information available in one document. For example, the Brazilian Supreme Audit Institution produces a synthesis sheet in which they only include some of the recommendations and interesting findings that appear in the full report. Their selection depends on what they think is relevant to their stakeholders.<sup>56</sup>

Think also about the way you present social audit findings. Proética initially wrote lengthy, traditional reports. The findings were lost in the text. They then moved to reports with more visual elements such as graphs, pictures and numbers. Public institutions found this approach easier to follow and grasp. Also, don't forget to prepare a one-pager summarising your findings.

### Step 16: Share the social audit report with audited institution for feedback

It is now time to share the social audit report and summary with the audited institution. Ask them to highlight any factual errors and to provide general feedback. Offer to hold a meeting to discuss the findings and recommendations. Give them a reasonable deadline to share their feedback. If they provide substantial feedback supported by evidence, do not shy away from revising your report.

There are a number of benefits from sharing the report with the audited institution. First, it shows your genuine interest in listening to them. Secondly, they cannot claim that your findings are factually wrong, once you publish them. Thirdly, it can help with your next step, namely organising a public hearing. Finally, it can help build long-term collaboration to improve their transparency and accountability performance.

### Step 17: Hold a public hearing/press conference to release the social audit report

Social audits are much more impactful when they allow citizens to question government on their actions face-to-face. This can be done by organising [public hearings](#) at the end of a social audit. They could take place at the launch event for the audit's final report. In the long run, these interactions have the potential to significantly enhance people's civic capacity.<sup>57</sup> It's important however to encourage people's participation in these hearings as in some cases, like the District Neighbourhood Hearings in Bolivia, only 1.5 per cent of surveyed residents in La Paz City said they had participated.<sup>58</sup>

In India, public hearings (called 'JanSunwai') are integrated into social audits and public authorities are required to attend them. Public hearings happen at the local and district levels as and when irregularities occur. At the village level, issues/complaints are read out loud and implicated officials

are given an opportunity to respond. The higher public officials present then take notes on what actions are needed to address the issue/complaint.<sup>59</sup> Many Indian civil servants agree that social audits make social programme management more accountable to citizens.<sup>60</sup>

If you were unable to bring the audited institution on board for a public hearing, organise a press conference. Do your best to get media to cover the press conference. Share a media kit in advance and promote your findings on social media.

## Step 18: Trigger the escalation pyramid. Praise good practice and push for sanctioning of bad practice

It is time now to trigger the escalation pyramid that you developed during the first stage. Praise good practice and do it in an escalated manner. Also, push for sanctioning of bad practice. Without enforcement, social audits risk losing credibility if the corrupt feel they will not face any consequences.

In Guatemala, social audits have led to the prosecution of public officials for failing to comply with the right to information act.<sup>61</sup> Furthermore, thanks to a cooperation agreement signed with the Faculty of Architecture, young university students in Guatemala have been trained in conducting social audits and fighting against corruption. As a result, a criminal complaint was filed against the high authorities of San Carlos University of Guatemala for the commercialisation of students' personal data.<sup>62</sup>

In India, social audits have led to the dismissal of 5,220 public officials and suspension of 1,230 more.<sup>63</sup> Between December 2015 and November 2016, social audit facilitators in India recorded 45,448 grievances, of which 32 per cent were resolved.<sup>64</sup> As of March 2011, 23 per cent of the money illegally taken had been recovered across all social audit rounds in 22 districts of Andhra Pradesh.<sup>65</sup> Surveyed Indian civil servants reported that social audits were beginning to address one of their recurring grievances: late and incomplete payment of wages.<sup>66</sup> Furthermore, two-thirds of the surveyed staff felt that more than 50 per cent of the social audits they facilitated had helped deter corruption.<sup>67</sup>

## Step 19: Advocate for policy change based on social audit findings

Social audits should not be considered a one-time exercise. Rather, they should be part of a broader and longer process of engagement between collective actors and the state.<sup>68</sup> It is therefore not the impact of one social audit that matters, but how the practice of social audits across different municipalities and sectors over time can contribute to the accountability of public institutions.

Some of the irregularities uncovered by social audits are not illegal acts per se, but just administrative deficiencies. Social audits can uncover administrative non-criminal irregularities. This was the case with the study of social audits in Peru, which showed that public works subject to civil society monitoring by Proética, in partnership with oversight institutions, were around 50 per cent less expensive than non-monitored ones.<sup>69</sup> Social audits can therefore point to loopholes in the public system that could be gateways for corruption. Part of the success of social audits is not only to push for legal action but also to encourage closing these administrative loopholes. This requires advocacy and alliance with several actors at various levels.

In Guatemala, an agreement was signed with a parliamentarian to follow up on the denial of access to information, and build pressure within the parliament.<sup>70</sup> In India, Samarthan supports a network of some 2,000 elected representatives who aggregate the demands from local and district levels.

Because of these relationships, the NGO has successfully negotiated policy changes from the government and has even filed public interest litigation to advance its demands.<sup>71</sup>

## Step 20: Reflect on lessons learned. Think about scaling social audits

Now, it is time to reflect on the progress you have made and the lessons you have learned. Do this jointly with your volunteers, partners and oversight institution.<sup>72</sup> Think about the 19 steps you have implemented so far. Do they still make sense? Do you want to add or remove any steps? Did you leave out any important stakeholders? Are there better ways to include citizens and recruit volunteers? What can you do better to follow-up on social audit findings?

Also think ahead in terms of scaling social audit and its impact. This can be achieved in three ways: scaling-out, scaling-up and scaling deep.<sup>73</sup> Scaling-out involves replicating social audits in additional municipalities, institutions or sectors. Scaling-up means pushing for policy change based on the findings of social audits. Scaling deep means changing the behaviours that open the way to corruption by instituting values of integrity. The type of scaling to use depends on the context and resources available. To tackle the root causes of corruption, the three types of scaling should be carried out together. Acción Ciudadana is establishing a network of social audit commissions across the country to jointly explore how they could scale their impact.



# CONCLUSION

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Social audit scrutinises public officials' decisions and/or actions, looking for administrative or financial irregularities. It can take different names and forms, ranging from social audits in Guatemala and Anti-Corruption Brigades in Peru, to Social Auditing Clubs in Ghana. This report extracts lessons from these three experiences and outlines 20 key steps to implement an effective social audit, divided in four stages. Before implementing a social audit, you should develop a theory of change. The Anti-Corruption Brigades' theory of change offers a good model that you could adapt to your own context.<sup>74</sup>

Social audit is initiated and led by NGOs that recruit, train and coordinate citizens to participate in the actual auditing process. There are two ways to determine the goal of social audit. The first is to conduct a social audit on an issue already of concern to citizens, as demonstrated by corruption-related complaints. To this end, you can approach the citizens or groups who already have grievances and invite them to join the social audit. The second way is to use a set of objective criteria to decide where, when and on which issue to undertake social audit. It is always recommended to work with groups that are already well structured and mobilised. Experience from Guatemala and Peru shows that citizens who are engaged in one social audit move on to join others, which contributes eventually to empowering citizens.

Accessing information is the corner stone of social audit. Without access to public information, the social audit will fail as there will be nothing to audit. Do your best to access the documents you need to audit by checking online registers and submitting information requests, appeals and legal complaints. If your country does not have a right to information law, you can approach the relevant authorities and ask to sign a memorandum of understanding to have access to relevant documents. If this does not work, you have three options: limit the scope of social audit to the documents available online if you think they are enough, focus on monitoring the implementation of public projects, like the Ghana Integrity Initiative or cancel the social audit and trigger your escalation pyramid to advocate for access to information.

Social audit is not a technical tool but rather a political process. Resistance to social audits was obvious from the delays in responding to information requests and providing the required information in Guatemala and Peru. In Guatemala, members of a municipality filed a criminal complaint for defamation against a group of citizens for complaining against possible overpricing of a sports facility.<sup>75</sup> Overcoming such political resistance requires a deep understanding of the political context in which the social audit is implemented, and how to address incentives and constraints in the public sector. An alliance bringing together government reformers and citizens could counter the powerful corrupt players within the system. In countries where there is no right to information legislation, government buy-in is even more essential to guarantee access to requested documents and information.

Social audit is effective in fighting corruption in both reactive and preventive ways. In Guatemala, social audit has led to the conviction of public officials for violating the right to information law. In Ghana, it has uncovered the poor quality of building materials used in the construction of a college, thus saving students' lives. While social audits may not always result in uncovering corruption or irregularities, their mere implementation can reduce irregularities and deter corrupt practice. The study of social audits in Peru shows how public works that were subject to civil society monitoring by

Proética, in partnership with oversight institutions, were around 50 per cent less expensive than non-monitored ones.<sup>76</sup>

The effectiveness of social audits rests on taking action after irregularities are discovered. Simply publishing a report at the end of a social audit is not enough. Organisations undertaking social audits should advocate for enforcement against uncovered irregularities and for implementation of their recommendations. An escalation pyramid forces you to think proactively and prepare as early as possible in the process for the actions required, based on the findings of social audit. You should activate your pyramid of sanction to address red flags and your pyramid of recognition to praise good practice.

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<sup>1</sup> Edie Cux, *Personal Communication*, (23 Apr 2018), Face to face meeting

<sup>2</sup> Paul Lagunes, *Guardians of Accountability: A Field Experiment on Corruption & Inefficiency in Local Public Works* (London, 2007), <https://www.theigc.org/project/delegates-of-accountability-a-field-experiment-on-corruption-in-public-works/>, accessed 07 May 2018

<sup>3</sup> Mary Awelana Addah, *Personal Communication*, (15 May 2018), Skype

<sup>4</sup> All three organisations are Transparency International chapters that take part in the Integrity, Mobilisation, Participation, Accountability, Anti-Corruption and Transparency (IMPACT) programme, coordinated by Transparency International in several African, Caribbean and Latin American countries.

<sup>5</sup> Helene Grandvoinnet, Ghazia Aslam, and Shomikho Raha, *Opening the Black Box: The Contextual Drivers of Social Accountability*, New Frontiers of Social Policy (Washington, D.C.: World Bank, 2015), <https://openknowledge.worldbank.org/handle/10986/21686>, p. 21 For an overview on social accountability, check the World Bank's three module open course:

<https://olc.worldbank.org/content/introduction-social-accountability-self-paced>

<sup>6</sup> Anjana Hazarika, 'History and Significance of CSR and Social Audit in Business: Setting a Regulatory Framework', edited by Mia Mahmudur Rahim and Samuel O. Idowu, in *Social audit regulation. Development, challenges and opportunities*. CSR, Sustainability, Ethics & Governance (Cham: Springer International Publishing; Imprint: Springer, 2015), pp. 217–256, p. 218

<sup>7</sup> Gerardo Berthin, *A practical guide to social audit as a participatory tool to strengthen democratic governance, transparency and accountability* (Panama, 2011), accessed 20 April 2018, p. 25

<sup>8</sup> Yamini Aiyar, Soumya Kapoor Mehta, and Salimah Samji, *A Guide to Conducting Social Audits: Learning from the Experience of Andhra Pradesh* (India, 2009), p. 3, [http://www.pria-academy.org/pdf/A%20Guide%20to%20Conducting%20Social%20Audits\\_AI.pdf](http://www.pria-academy.org/pdf/A%20Guide%20to%20Conducting%20Social%20Audits_AI.pdf), accessed 20 April 2018

<sup>9</sup> Shylashri Shankar, *Can Social Audits Count?* (2010), p. 2, [https://socialpolicy.crawford.anu.edu.au/acde/asarc/pdf/papers/2010/WP2010\\_09.pdf](https://socialpolicy.crawford.anu.edu.au/acde/asarc/pdf/papers/2010/WP2010_09.pdf), accessed 20 April 2018

<sup>10</sup> Centre for Good Governance, *Social Audit: A Toolkit. A Guide for Performance Improvement and Outcome Measurement* (2005), <https://namati.org/resources/social-audit-a-toolkit-a-guide-for-performance-improvement-and-outcome-measurement/>, accessed 25 June 2018

<sup>11</sup> Acción Ciudadana also conducted this type of audit on the security department in Chiquimula, a Guatemalan city. It found that the department was not able to fulfil its role of reducing crime levels because of low budgetary allocations and insufficient equipment. In its recommendations, Acción Ciudadana called on the national government to allocate more resources for the security department and to decentralise the budget process. Citizens Commission for the Transparency and Probity of Chiquimula, *Outcome Report: Social Audits in the Chiquimula Department*, Acción Ciudadana: TI-Guatemala

<sup>12</sup> Lagunes, *Guardians of Accountability: A Field Experiment on Corruption & Inefficiency in Local Public Works* (above, n. 2), p. 35

<sup>13</sup> Information on Acción Ciudadana was gathered via reviewing several social audit records in Spanish and during a meeting with Edie Cux from Acción Ciudadana. Acción Ciudadana: TI-Guatemala, *Social Audit Records: Unpublished Internal Documents*, accessed 01 May 2018. Cux, *Personal Communication* (above, n. 1)

<sup>14</sup> Centre for Law and Democracy, 'Global Right to Information Ranking', 2018, <http://www.rti-rating.org/country-data/>, accessed 15 May 2018

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<sup>15</sup> Acción Ciudadana: TI-Guatemala, *Social Audit Records: Unpublished Internal Documents* (above, n. 13)

<sup>16</sup> Ibid.

<sup>17</sup> For more information on the political nature of development work, check the Thinking and Working Politically (TWP) Community of Practice's website which includes many readings and resources: <https://twpcommunity.org/about-us>.

<sup>18</sup> The information on Proética is based on reviewing the following documents: a learning review of the Anti-Corruption Brigades, a personal interview with the Anti-Corruption Brigades coordinator at Proética, Carlos Arroyo, in addition to social audit findings reports from the Los Olivos and Chiclayo audits. Carlos Arroyo, *Personal Communication*, (5 Apr 2018), Skype; Proética, *Brigada Anticorrupción: Reporte de Auditoría Cuidana a la Municipalidad Provincial de Chiclayo*, Proética; Proética, *Brigada Anticorrupción: Informe de actividades, conclusiones y recomendaciones Municipalidad de Los Olivos: 18-22 de agosto de 2015*, Proética

<sup>19</sup> Maximiliano Luft, *Learning Review: Anti-Corruption Brigades - Peru* (2016), p. 8, [https://www.transparency.org/files/content/ouraccountability/Learning\\_Review\\_Brigadas\\_ZIGLA\\_EN\\_v2.pdf](https://www.transparency.org/files/content/ouraccountability/Learning_Review_Brigadas_ZIGLA_EN_v2.pdf), accessed 16 March 2018

<sup>20</sup> Arroyo, *Personal Communication*. (above, n. 18)

<sup>21</sup> The original social audit process, as outlined in the Brigades' learning review is divided into six stages, while the revised process is divided into seven. To add more clarity to the process and to make them comparable to the social audits in Guatemala and Ghana, the process is shortened to four stages in this review.

<sup>22</sup> Centre for Law and Democracy, 'Global Right to Information Ranking' (above, n. 14)

<sup>23</sup> Outreach activities in the first Brigade initiative in Los Olivos included inviting citizens to lodge complaints related to corruption, but this particular activity was not successful and was dropped from the following Brigade actions. It was found that filing corruption complaints in the street was not the most effective way. Complaints require people to first understand what the legal definition of corruption is and secondly to have evidence supporting their complaint. In many cases, the complaints raised by people were not complaints in the legal sense that Proética could pursue.

<sup>24</sup> Proética, *Brigada Anticorrupción: Informe de actividades, conclusiones y recomendaciones Municipalidad de Los Olivos: 18-22 de agosto de 2015* (above, n. 18)

<sup>25</sup> Lagunes, *Guardians of Accountability: A Field Experiment on Corruption & Inefficiency in Local Public Works* (above, n. 2), p. 35

<sup>26</sup> The information on the audits by Ghana Integrity Initiative is based on a call with Mary Awelana Addah, Programme Manager. Addah, *Personal Communication* (above, n. 3)

<sup>27</sup> Ibid.

<sup>28</sup> Ibid.

<sup>29</sup> Ibid.

<sup>30</sup> Aiyar, Mehta and Samji, *A Guide to Conducting Social Audits: Learning from the Experience of Andhra Pradesh* (above, n. 8), p. 3

<sup>31</sup> Luft, *Learning Review* (above, n. 19), p. 16

<sup>32</sup> Derick W. Brinkerhoff and Anna Wetterberg, 'Gauging the Effects of Social Accountability on Services, Governance, and Citizen Empowerment', *Public Admin Rev* 76, no. 2 (2016): pp. 274–286, doi:10.1111/puar.12399

<sup>33</sup> Rob Jenkins and Anne-Marie Goetz, 'Constraints on Civil Society's Capacity to Curb Corruption Lessons from the Indian Experience', *IDS Bulletin* 30, no. 4 (1999): pp. 39–49, p. 41, <https://onlinelibrary.wiley.com/doi/full/10.1111/j.1759-5436.1999.mp30004006.x>

<sup>34</sup> Suchi Pande and Rakesh R. Dubbudu, *Citizen Oversight and India's Right to Work Program: What do the Social Auditors Say?* (2017), pp. 243–244, <https://accountabilityresearch.org/publication/citizen-oversight-and-indias-right-to-work-program-what-do-the-social-auditors-say/>, accessed 10 June 2018

<sup>35</sup> Aiyar, Mehta and Samji, *A Guide to Conducting Social Audits: Learning from the Experience of Andhra Pradesh* (above, n. 8), p. 10

<sup>36</sup> The criteria were developed jointly with Claire Martin of Transparency International as part of work under the Integrity Pacts project, coordinated by Transparency International in 11 European countries. For more information on the project, check its website:

<https://www.transparency.org/programmes/detail/integritypacts>

<sup>37</sup> Luft, *Learning Review* (above, n. 19), p. 34

<sup>38</sup> There are different levels of state support needed for social accountability. Although social audits are not covered per se, they would need state encouragement, similar to citizen report cards in India. Harry Blair, 'Gaining State Support for Social Accountability', edited by Sina Odugbemi and Taeku Lee, in

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*Accountability through Public Opinion : From Inertia to Public Action* (Washington, D.C.: World Bank, 2011), pp. 37–52, pp. 39–41

<sup>39</sup> Aiyar, Mehta and Samji, *A Guide to Conducting Social Audits: Learning from the Experience of Andhra Pradesh* (above, n. 8), pp. 25–26

<sup>40</sup> Luft, *Learning Review* (above, n. 19), p. 6

<sup>41</sup> Jonathan A. Fox, 'Social Accountability: What Does the Evidence Really Say?', *World Development* 72 (2015): pp. 346–361

<sup>42</sup> Yamini Aiyar and Soumya Kapoor Mehta, *Spectators or participants? The effects of social audits in Andhra Pradesh* (New Delhi, 2013), p. 13, [http://www.accountabilityindia.in/sites/default/files/spectators\\_or\\_participants\\_aiyar\\_and\\_kapoor-mehta.pdf](http://www.accountabilityindia.in/sites/default/files/spectators_or_participants_aiyar_and_kapoor-mehta.pdf), accessed 20 April 2018

<sup>43</sup> Ibid.

<sup>44</sup> Luft, *Learning Review* (above, n. 19), p. 28

<sup>45</sup> John Braithwaite, 'The Essence of Responsive Regulation', *U.B.C. L. Rev.* 44 (2011): pp. 475–520, <https://heinonline.org/HOL/Page?handle=hein.journals/ubclr44&id=489&div=&collection=>

<sup>46</sup> Acción Ciudadana in Guatemala, however, trains people to access the public documents themselves.

<sup>47</sup> Acción Ciudadana: TI-Guatemala, *Social Audit Records: Unpublished Internal Documents* (above, n. 13)

<sup>48</sup> The modules are available in Spanish on Acción Ciudadana's website (bottom of page):

<http://accionciudadana.org.gt/areas-tematicas/auditoria-social/>

<sup>49</sup> The second module resonates with the experience of Samarthan, an Indian NGO, which realised that trainings are irrelevant if people lack the capacity to act collectively. As a result, they also worked on mobilising and organising the community. Brendan Halloran, 'Rural poverty continues to be a scourge in India, affecting tens of millions of households despite Taking an Ecosystems Approach: Samarthan's Work on Rural Poverty in India' (2016), p. 4

<sup>50</sup> Ghazala Mansuri and Vijayendra Rao, 'Can participation be induced? Some evidence from developing countries', *Critical Review of International Social and Political Philosophy* 16, no. 2 (2013): pp. 284–304, doi:10.1080/13698230.2012.757918

<sup>51</sup> Luft, *Learning Review* (above, n. 19), p. 11

<sup>52</sup> You can use one or more of the 15 incentives for citizen engagement in the fight against corruption. Mahmoud Farag, '15 incentives for greater citizen engagement in the fight against corruption', 2018, <https://voices.transparency.org/15-incentives-for-greater-citizen-engagement-in-the-fight-against-corruption-b33461c88475>, accessed 18 July 2018

<sup>53</sup> It is adapted from a template that ActionAid Italy uses with their volunteer civic monitors in the Integrity Pacts project carried out in cooperation with Transparency International. More information on this project is available here:

<https://www.transparency.org/whatwedo/activity/calabria Bringing the ancient world into the modern>

<sup>54</sup> Aiyar and Mehta, *Spectators or participants? The effects of social audits in Andhra Pradesh* (above, n. 42), p. 14

<sup>55</sup> Check for example how Transparency Maldives successfully advocated the adoption of the fourth strongest right to information law in the world: <https://blog.transparency.org/2014/07/10/campaign-for-transparency-in-maldives-pays-off/>

<sup>56</sup> See the table in this OECD report (page 41) for an overview of what they include in the synthesis sheet: [http://www.oecd.org/gov/ethics/Assessment%20and%20Recommendations%20booklet\\_ENG.pdf](http://www.oecd.org/gov/ethics/Assessment%20and%20Recommendations%20booklet_ENG.pdf)

<sup>57</sup> Aiyar and Mehta, *Spectators or participants? The effects of social audits in Andhra Pradesh* (above, n. 42), p. 23

<sup>58</sup> Nieves Zúñiga and Paul M. Heywood, 'Cleaning Up La Paz', *Foreign Affairs* (2015), <https://foreignpolicy.com/2015/09/11/cleaning-up-la-paz-bolivia-corruption/>

<sup>59</sup> Aiyar, Mehta and Samji, *A Guide to Conducting Social Audits: Learning from the Experience of Andhra Pradesh* (above, n. 8), p. 5

<sup>60</sup> Pande and Dubbudu, *Citizen Oversight and India's Right to Work Program: What do the Social Auditors Say?* (above, n. 34), p. 6

<sup>61</sup> Cux, *Personal Communication* (above, n. 1)

<sup>62</sup> Acción Ciudadana: TI-Guatemala, *Social Audit Records: Unpublished Internal Documents* (above, n. 13)

<sup>63</sup> Aiyar and Mehta, *Spectators or participants? The effects of social audits in Andhra Pradesh* (above, n. 42), p. 12

<sup>64</sup> Pande and Dubbudu, *Citizen Oversight and India's Right to Work Program: What do the Social Auditors Say?* (above, n. 34), p. 14

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<sup>65</sup> Yamini Aiyar, Soumya Kapoor Mehta, and Salimah Samji, *Strengthening public accountability: Lessons from implementing social audits in Andhra Pradesh* (New Delhi, 2009), p. 25, <http://www.cprindia.org/research/papers/strengthening-public-accountability-lessons-implementing-social-audits-andhra>, accessed April 2018

<sup>66</sup> Pande and Dubbudu, *Citizen Oversight and India's Right to Work Program: What do the Social Auditors Say?* (above, n. 34), p. 7

<sup>67</sup> Ibid., p. 6 Despite this huge impact, only 5 per cent of the officials investigated for fraud were removed or suspended, because the code of conduct rules that govern employees are rarely followed. Furthermore, 87 per cent of the missing money is yet to be recovered. Pushing for sanctioning corrupt practice and irregularities is a long process that requires sustained advocacy.

<sup>68</sup> Anuradha Joshi and Peter P. Houtzager, 'Widgets or Watchdogs?', *Public Management Review* 14, no. 2 (2012): pp. 145–162, p. 155, doi:10.1080/14719037.2012.657837

<sup>69</sup> Lagunes, *Guardians of Accountability: A Field Experiment on Corruption & Inefficiency in Local Public Works* (above, n. 2), p. 35

<sup>70</sup> Cux, *Personal Communication* (above, n. 1)

<sup>71</sup> Halloran, 'Rural poverty continues to be a scourge in India, affecting tens of millions of households despite Taking an Ecosystems Approach: Samarthan's Work on Rural Poverty in India' (above, n. 49), p. 5

<sup>72</sup> Action learning is one useful method to use at this stage. Check out this guide on how to use it: <https://www.intrac.org/resources/action-learning-sets-guide-small-diaspora-ngos/>

<sup>73</sup> Darcy Riddell and Michele-Lee Moore, *Scaling Out, Scaling Up, and Scaling Deep: Advancing Systemic Social Innovation and the Learning Processes to Support it* (2015), [https://mcconnellfoundation.ca/wp-content/uploads/2017/08/ScalingOut\\_Nov27A\\_AV\\_BrandedBleed.pdf](https://mcconnellfoundation.ca/wp-content/uploads/2017/08/ScalingOut_Nov27A_AV_BrandedBleed.pdf), accessed 15 May 2018

<sup>74</sup> Luft, *Learning Review* (above, n. 19), p. 16

<sup>75</sup> Cux, *Personal Communication* (above, n. 1)

<sup>76</sup> Lagunes, *Guardians of Accountability: A Field Experiment on Corruption & Inefficiency in Local Public Works* (above, n. 2), p. 35



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