

## CITIZENS ACCOUNTABILITY AUDIT ENGAGEMENT FRAMEWORK





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## **ABBREVIATIONS**

<b>AA</b>	Audit Associate
<b>AG</b>	Auditor-General
<b>CAA</b>	Citizen Accountability Audit
<b>CBO</b>	Community Based Organisation
<b>CEF</b>	Citizen Engagement Framework
<b>COK</b>	Constitution of Kenya
<b>CSO</b>	Civil Society Organisation
<b>DA</b>	Director Audit
<b>DAG</b>	Deputy Auditor-General
<b>DDA</b>	Deputy Director Audit
<b>EA</b>	Engagement Agreement
<b>EAT</b>	Engagement Audit Team
<b>EU</b>	European Union
<b>FBO</b>	Faith Based Organisation
<b>ICT</b>	Information and Communications Technology
<b>IEC</b>	Information Education and Communication
<b>INTOSAI</b>	International Organisation of Supreme Audit Institutions
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>MA</b>	Manager Audit
<b>M&amp;E</b>	Monitoring and Evaluation
<b>MDA</b>	Ministries Departments and Agencies
<b>NGO</b>	Non-Governmental Organization
<b>OAG</b>	Office of the Auditor-General
<b>OGP</b>	Open Governance Partnership
<b>PAC</b>	Public Accounts Committee
<b>PFM</b>	Public Finance Management
<b>PWD</b>	Person with Disability
<b>SAI</b>	Supreme Audit Institution
<b>SDG</b>	Sustainable Development Goal
<b>UNDESA</b>	United Nations Department of Economic and Social Affairs

## FOREWORD

This Engagement Framework for Citizen Accountability Audit is a commitment by the Office of the Auditor-General to enhance citizen participation in governance and in particular in public audit. As an office, we do appreciate that Civil Society Organizations engaged in accountability work compliment what we do and that we can benefit from each other through partnerships and action aimed at improving accountability in the management of public resources and the delivery of public services. The framework spells out the values and guiding principles of our engagement. Besides providing the overarching framework for engagement on issues of participatory audit, the framework also provides a structure for monitoring implementation of public programs and management of public finances.

Whereas there are no quick fixes to tackling corruption and impunity in governance, this framework aims at enhancing collaboration between the OAG and citizens working in partnership with public officers in efforts aimed at promoting accountability in resource management and the delivery of public services. Accountability in the management of public resources is paramount if Kenya is to attain the Big Four Agenda, the Vision 2030, Sustainable Development Goals and the Africa Agenda 2063. Our engagement seeks to promote citizens right to participate as articulated in the Constitution and other legislative laws. It is also in line with the aspirations of Open Government Partnerships. Findings in the reports developed out of Citizen Accountability Audit will also enhance our reporting on Financial, Compliance and Performance audits and the audit recommendations thereof.

I appreciate the support of development partners, citizen representatives and the Government for their cooperation towards this transformative initiative in the public audit process. I believe that the use of this framework will enhance accountability for the good of the citizens.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

## ACKNOWLEDGEMENT

This Engagement Framework for Citizen Accountability Audit was developed under the strategic direction of the Auditor-General Edward R. O. Ouko. The framework benefited immensely from the guidance and contribution of Mr. David Obwaya Gichana, the Deputy Auditor-General. The OAG appreciates Mr. David Cheron the Deputy Director in-charge of Citizen Accountability Audit for overall coordination .

This Engagement Framework is a product of the collaboration and contribution of several stakeholders. The Office of the Auditor-General first and foremost appreciates the World Bank for the logistical and financial support.

We are grateful and recognise the Commission of Audit (COA) Philippines and the Comptroller and Auditor-General (CAG) of India for insights and training of OAG team during the benchmarking visits to their institutions thereby contributing to the development of the framework.

We appreciate World Bank team led by Mr. Ikechi Okorie and Ms. Carolina Vaira for their valuable support towards our Citizen Engagement initiative. Secondly we extend our gratitude to Mr. Chrispine Oduor, Lead Consultant for the World Bank who also served as the lead facilitator and writer of the framework. Significant inputs and editorial support was provided by the following staff members of the World Bank Kenya Country Office: Christine Awuor Anyango, Annette Omollo, Josephine K. Kamau and Leonard Mutuku Matheka.

We also appreciate all staff of OAG who contributed in various ways and provided editorial support during the development of this framework. Secondly, our gratitudes go to the technical team for their valuable effort towards building the ground for the CAA initiative.

The OAG is indebted to various National Civil Society Organization representatives who worked with Auditor-General and the Technical Team and for their input at various stages contributing to the development of this framework. The framework greatly benefited from the contributions of all the organizations and individuals, state and non-state, who participated during the six focus group discussions that were held at the County and National level. We also appreciate those who reviewed and validated the draft framework during the Nairobi, Eldoret and Machakos forums.

## EXECUTIVE SUMMARY

The Office of the Auditor-General is a key government oversight agency responsible for auditing how public funds are spent as mandated by the Constitution of Kenya 2010, the Public Audit Act 2015, Public Finance Management Act 2012, and the Regulations on Public Finance Management. The OAG is mandated by the Constitution in Article 229 (4) and (6) to confirm whether or not public money has been applied lawfully and in an effective way.

The OAG in brokering a new relationship with citizens for engagement in the public audit process, acknowledges that effective and meaningful citizen engagement is essential to building, and maintaining trusted and genuine relationships. The OAG believes these relationships are vital as the foundational step along the path to enacting and influencing sustained and enduring partnerships.

Partnerships between the OAG and citizens through this engagement framework will be required to achieve the mandate of the OAG as provided in Article 229 (6) and (4) of the Constitution. The framework which focuses on social financial accountability aims to maximize partnerships with citizens with the objective of enhancing accountable governance by ensuring accountability in the management of public finances and the delivery of public services. Through this partnership the OAG will be able to track public resources meant for development and service delivery right to the local level.

This Engagement Framework provides the setting in which the OAG will implement citizen engagement through participatory audit of public programs and projects. The framework sets out the scope of engagement activities and the foundation principles that will underpin the engagement.

The OAG in developing this framework acknowledges that changes in the nature of government have altered the roles and perception of government agencies by stakeholders within and outside these agencies. Devolution places citizens at the centre of governance.

Civil Society Organizations in partnership with citizens are increasingly engaging in governance at the National and County levels of government. This is evidenced in increased participation by citizens in the budget making process, and oversight using



audit tools like Social Audit and Community Score Cards in exacting accountability from government.

The growing focus among citizens and policy makers on the need for good governance and greater transparency has also opened doors for citizens and civil society organizations to participate in exacting accountability in governance, and in particular the management of public finances, and the delivery of public services. Further, technological advancement in the area of communication in particular provides a broad range of opportunities for participation by citizens in governance.

Whereas OAG has the duty of auditing budget execution and expenditure efficiency, as an institution, we acknowledge the roles played by citizens and civil society organizations in the budget process.

The OAG particularly considers Civil Society Organizations as key partners in promoting and ensuring accountability in governance due to their ability to mobilize and work with citizens in exacting accountability and in localizing the Sustainable Development Goals.

Key areas of interest between the citizens, CSOs, and OAG that make it necessary to forge partnerships aimed at ensuring accountability in governance include: effective public participation in governance, project implementation and service delivery, monitoring and evaluation of government programs, and value for money.

Collaboration between the OAG and citizens in ensuring accountable governance is necessary for several reasons. First, the OAG has information that citizens need to effectively engage in participatory audit, and can therefore facilitate more effective citizen participation in governance. Second, citizens and the civil society have information that the OAG may require in order to report on the effectiveness in the use of public resources and can therefore complement the work of the OAG. Third, the OAG and citizens will be empowered through collaboration as it will improve the quality of institutional oversight.

The OAG also recognizes capabilities of CSOs that enable them to strengthen external oversight. These include: proximity to public service delivery and citizens who are the target beneficiaries of government programs, and their ability to use information



resulting from monitoring efforts for advocacy actions.

The OAG in developing this engagement framework which was done in partnership with stakeholders, took cognizance the risks of engagement with target stakeholders. Together with the operational guidelines, the framework identifies ways in which to mitigate the risk of conflict between the OAG and CSOs in the engagement.

There is concern among CSOs that relations established with officials of OAG might be misconstrued. Like other Supreme Audit Institutions around the world, we are concerned that the impartiality that is expected of our audit reports may be compromised through partnership with citizens and the civil society in participatory audits.

It is with this understanding that we engaged stakeholders who included civil society organizations and public officers representing the National Government and County Governments in the development of this engagement framework. This is in full understanding of the need for the OAG to establish measures that will guarantee its impartiality and independence in the engagement given the nature of our mandate.

The OAG and civil society organizations admit to the need to establish guiding rules and principles of engagement to protect the integrity and objectivity of the oversight process. The process of engagement with CSOs and the implementation of Citizen Accountability Audit is to be guided by the OAG through annual work plans that will be aligned with OAG annual Strategic Plan and Operational Plans.

The purpose of this Engagement Framework is in line with the vision of OAG as articulated in our 2018-2021 Strategic Plan which is *‘Accountability and Effective Management of Public Resources and Service Delivery’* and our vision which is *“To Audit and report on the management of public resources for improved service delivery to the Kenyan people.”*

Citizen accountability audit will contribute to OAG second Strategic Priority which is to *‘Continually transform the organization for efficient and effective delivery of audit services’* as it will strengthen stakeholder collaboration, enhance organizational image and enhance citizen confidence and increase the impact of audit reports.

This framework assigns responsibilities to the OAG and identified stakeholders into the CAA process. It also provides the criteria for identification, engagement and

The engagement will enhance outreach and partnership with citizens. The framework is to be implemented in a progressive way beginning with piloting before up scaling building on results realized in the mainstreaming of citizen audits in OAG work.

## **1.0 ABOUT THE OFFICE OF THE AUDITOR-GENERAL**

### **1.1 Legal Mandate and Operating Environment**

This initiative by the Office of the Auditor-General (OAG) is aimed at promoting public participation in governance as enshrined in the Constitution and law. Public participation is anchored in the Constitution and is reflected in Article 1 of the Constitution, which indicates that all sovereign power is vested in the people of Kenya. This power can be exercised at the National and County levels either directly or indirectly through democratically elected representatives.

The Constitution makes citizen participation a central part of Kenya's governance. Article 10(2) (a) of the Constitution provides that "participation of the people" is one of Kenya's values and principles of governance while Article 232(1)(d) instructs public servants to include citizens "in the process of policy making." While undertaking its mandate the OAG is required to adhere to provisions in the Constitution on access to information. Article 35 (1) of the Constitution on access to information states that "Every citizen has the right of access to - (a) information held by the State; and (b) information held by another person and required for the exercise or protection of any right or fundamental freedom.

The OAG draws its mandate from the Constitution of Kenya 2010, and the Public Audit Act, 2015. The mandate as stipulated in the Constitution and the Public Audit Act is to carry out audits of all entities funded by the government and report to Parliament and the relevant County Assemblies within statutory timelines. Within six months after the end of each financial year, the Auditor-General shall audit and report, in respect of that financial year, on:- The accounts of the National and County governments; The accounts of all funds and authorities of the National and County governments; The accounts of all courts; The accounts of every Commission and Independent Office established by this Constitution; The accounts of the National Assembly, the Senate and the County Assemblies; The accounts of political parties funded from public funds; The public debt; and the accounts of any other entity that legislation requires the Auditor-General to audit.

The OAG being a state organ is required to uphold National Values and Principles of governance that bind all State organs, State officers, and public officers. These are articulated in Article 10 of the Constitution and include, but are not limited to: the rule

of law, democracy and participation of the people; social justice, inclusiveness, human rights, non-discrimination and protection of the marginalised; good governance, integrity, transparency and accountability; and sustainable development.

The OAG is also bound to the guiding principles of leadership and integrity as provided in Article 73 (2) of the Constitution. These include but is not limited to: objectivity and impartiality in decision making, and in ensuring that decisions are not influenced by nepotism, favouritism, other improper motives or corrupt practices; selfless service based solely on the public interest, demonstrated by (i) honesty in the execution of public duties; and (ii) the declaration of any personal interest that may conflict with public duties; (d) accountability to the public for decisions and actions; and (e) discipline and commitment in service to the people.

The OAG in undertaking its mandate is guided by the Principles of public finance as provided in Article 201 of the Constitution. These include: (a) openness and accountability, including public participation in financial matters; (d) prudent and responsible use of public money; and (e) responsible management of finances, and clear fiscal reporting.

Article 229 (4) and (6) of the Constitution requires the Auditor-General to confirm whether or not public money has been applied lawfully and in an effective way. This requires the Auditor-general to go beyond accounts certification and compliance to perform work that addresses the economy, efficiency and effectiveness with which public resources have been applied and utilized, including the impact on the lives of citizens.

The OAG is further guided by the values and principles of public service that apply to all state organs at the National and County levels of government. These values and principles as articulated in Article 232 of the Constitution include: high standards of professional ethics; efficient, effective and economic use of resources; responsive, prompt, effective, impartial and equitable provision of services; involvement of the people in the process of policy making; and accountability for administrative acts; transparency and provision to the public of timely, accurate information.

## 1.2 The OAG Vision, Mission, Core Values and Strategic Priorities



Accountability and effective management of public resources.



To Audit and report on the management of public resources for improved service delivery to the Kenyan people.



**INTEGRITY:** We are committed to honesty, reliability, and trustworthiness in our professional and personal conduct.

**OBJECTIVITY:** Our professional judgment is fair and is not swayed by personal bias, conflict of interest or undue influence by others.

**PROFESSIONAL COMPETENCY:** Our work is based on appropriate professional knowledge, skills, experience, up-to-date techniques and leading practices.

**INNOVATION:** We strive to continually improve on our delivery of services by being open to new ideas that are responsive to a rapidly changing operating environment.

**TEAM SPIRIT:** We have a strong sense of mutual commitment which creates the synergy needed to achieve our goal.

## 2.0 PURPOSE OF THE ENGAGEMENT



The main purpose of engagement between OAG, citizens and CSOs is to serve as an intermediary between the public sector and citizenry, as well as ensuring that the citizenry receive maximum benefits from the implementation of government policies and programs. This framework is one of our key strategic documents which guide the way in which we go about our business. The engagement is also aimed at meeting the constitutional requirement for public participation.



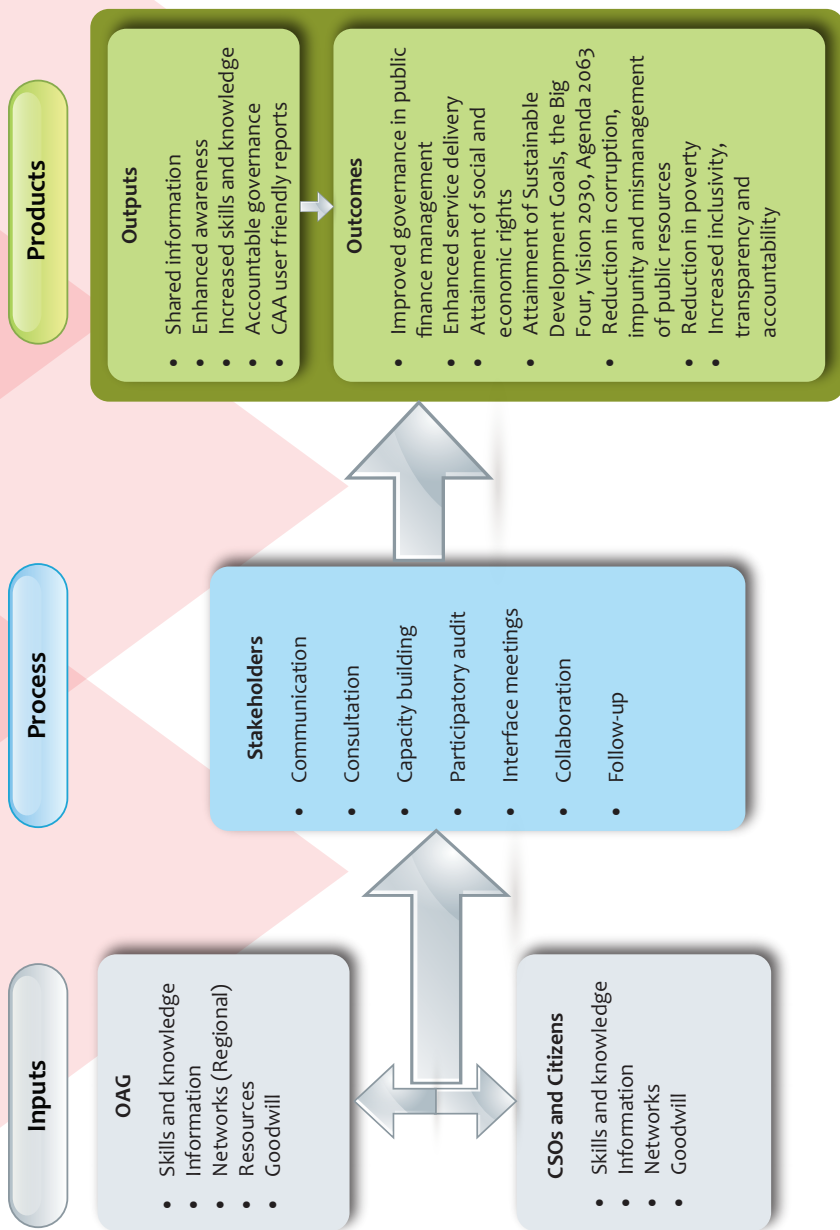
### 3.0 SCOPE OF ENGAGEMENT

Citizen Accountability Audit will mainstream citizen participation in public financial, compliance and performance audits as a way to enhance transparency, accountability, lawfulness and effectiveness in the use of public resources and in the delivery of public services. The starting point is to provide opportunities, instruments and tools to create partnership and collaborations with CSOs/Citizens by way of communication, consultations, awareness creation, capacity building and participation in the audit process; starting from planning and ending in the follow-up of the findings and recommendations in the published audit reports.



## 4.0 THE CONCEPTUAL FRAMEWORK

Citizen accountability partnership and process will contribute to effective management of public resources in the delivery of public services.

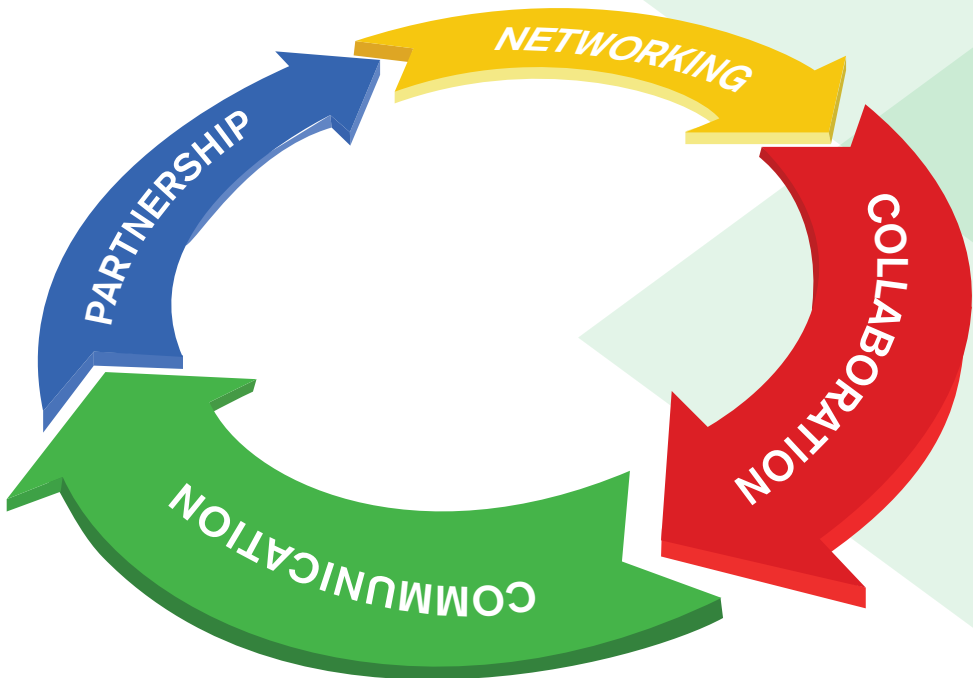




## 5.0 PROCESS TO DEVELOP THE ENGAGEMENT FRAMEWORK

This engagement framework was developed through an intensive participatory and inclusive process. Five County consultation initiatives were organized across the country with stakeholders who included representatives from the Civil Society, Non-Governmental Organisations (NGOs), Community Based Organisations (CBOs), Faith Based Organisations (FBOs) and organized Citizen Groups like youth groups and *Bunge la Mwananchi*.

The forums were also attended by representatives of the private sector, the media, government officers representing the County Government and the National Government. The main objective of the consultation process was to solicit input for the development of the engagement framework; it is thus based on input and recommendations from these regional consultations, review of secondary literature as well as various interviews and meetings with key stakeholders. Consistent with a belief in not reinventing the wheel and replicating best practices, the framework builds upon good practices and experiences of other Supreme Audit Institutions.



## 6.0 CITIZENS ENGAGEMENT MATTERS

This engagement framework is premised on principle that stakeholders including individuals and corporate entities want to and should have a say in the decisions that affect their lives, and to be able to improve their wellbeing through their own actions. The concept of engagement underscores an active, intentional partnership between citizens and decision makers. It refers to the public's involvement in determining how a society steers itself and delivers programmes for the benefit of citizens.

The OAG through this framework seeks to promote citizen engagement through participatory audit as a means to achieving a range of development and governance goals, such as reduced mismanagement of public resources and corruption, and improved delivery of public services.

In order to ensure a meaningful engagement with citizens, all interactions must be undertaken in a well thought out and planned manner, wherein all partners must be able to voice their inputs, due consideration to all must be given and a proper feedback mechanism must be put in place. The Framework illustrates critical elements necessary to ensure smooth and meaningful engagement and provides a brief description of each element.

Active citizenship gives the right to hold others accountable. The world is increasingly witnessing an increase in citizen engagement initiatives such as citizen satisfaction surveys, participatory budgeting and social audits that citizens use to seek solutions to specific problems in the public sector by engaging constructively with those in leadership positions and public officials.

This engagement framework has been developed in appreciation that citizen engagement is vital in strengthening accountability and transparency, and ensuring better control of corruption thereby contributing to the achievement of National Development.

## 7.0 GUIDING PRINCIPLES OF ENGAGEMENT

To achieve the purpose of this engagement, the following principles will guide the OAG engagement with CSOs. The principles seek to clarify the purpose of our engagement and guide how that engagement happens. The principles set out the standards to which we aspire in building open and respectful working relationships:

a) *Purposeful*

Our partnership will be mutual and our engagement begins with a clear understanding of what we want to achieve. While our engagement will be guided by the OAG vision and strategic priorities, the OAG must be aware of our partner's objectives, environment, expertise and level of influence. We will engage only on issues that matter and in the interest of citizens.

b) *Engage the Right Partners*

We identify the right partners and ensure that the process is inclusive and diverse. We consider stakeholders' expertise, level of influence, willingness to engage.

c) *Accessible and Inclusive*

We identify relevant stakeholders and make it easy for them to engage. We identify and enable the participation of citizens and CSOs who contribute to, influence, or are affected by our work. This includes those that may be harder to reach for reasons such as location. We will provide our partners with the information they need to engage in participatory audit meaningfully. This includes ensuring that CSOs and citizens have equal opportunities to participate. We will consider communication channels and engagement tools that may be the most effective. We do understand resourcing issues that may impede stakeholders' ability to participate, and consider this as part of our flexible approach.

d) *Clear, Accurate and Timely Communication*

We will provide information that is clear, accurate, relevant and timely, recognizing the different communication needs and preferences of partners in the engagement. We will provide information in a form that is understandable by the target audience. This includes using a range of methods and mediums to communicate with stakeholders, enabling partners to access relevant information, and maintaining engagement throughout the life of the process. We involve stakeholders from the start and agree on

when and how to engage. We will clearly identify and explain the engagement process, and negotiate with stakeholders, where possible, as to timelines.

e) *Transparent*

The OAG and partners will be open, responsive, consistent and timely in reporting and communication. Our engagement will be honest and with clear expectations. We will clearly identify and explain the engagement process, the role of stakeholders in the engagement process, and communicate how their input will benefit the partners and contribute to the overall purpose of engagement. The OAG will communicate to our partners how their input was considered and provide feedback to stakeholders about their input.

f) *Measurable*

Evaluating our engagement activities is a critical element of good engagement as it allows us to understand what is effective, and improve the quality of our engagement. We will establish measurable criteria to assess our engagement activities; use a range of methods to evaluate the effectiveness of each engagement activity, using this information to refine and improve future engagement activities.

g) *Respectful*

We understand that engagement is a two-way process. We acknowledge and respect the expertise, perspective, and needs of our partners and appreciate the benefits of mutual learning.

h) *Determine Shared Value*

We ensure that each partner benefits directly from the engagement and understands how the others benefit.

i) *Lawful Engagement*

We uphold and apply the law throughout engagement with target stakeholders.

## 8.0 CORE VALUES FOR THE PRACTICE OF ENGAGEMENT

### a) *Accountability*

We take responsibility for achievement of the purpose of engagement and care about our partners and stakeholders, and act in the best interest of all. We are open to public scrutiny.

### b) *Transparency*

We operate in the spirit of full openness to each other about the way in which we undertake our activities.

### c) *Integrity*

We work to constantly build and maintain trust with each other. We ensure impartiality while undertaking our activities.

### d) *Objectivity*

We shall act in an impartial way. Audit conclusions and opinions are based exclusively on evidence.

### e) *Collaboration*

We seek to collaborate with and involve all relevant stakeholders in the fulfilment of our responsibilities in a constructive manner.

### f) *Professionalism*

We adhere to high ethical standards, behaviour and work ethics. We maintain appropriate relationship with stakeholders and maintain trust by managing conflict of interest.

### g) *Honesty*

We maintain factual, genuine interaction between stakeholders. With open communication and truthful feedback, we achieve clear direction and are left with no surprises, for ourselves or our clients.

### h) *Mutual Respect*

We encourage openness, teamwork, and trust. We value an inclusive culture based on diverse backgrounds and experience.

### i) *Innovativeness*

We constantly strive to redefine the standard of excellence in everything we do. We believe that in order to stay relevant we must constantly improve with society's changing needs.

### j) *Independence*

We value the independence of partners in the engagement. We respect the beliefs and aspirations of all partners in the engagement.

## 9.0 STAKEHOLDER ENVIRONMENT

Stakeholders are individuals, groups, organizations and institutions that in one way or another make use of or benefit from the reports of Auditor-General. These stakeholders include:

<b>Internal environment</b> <i>(The OAG relationship with these stakeholders is defined in law)</i>	
OAG staff – The staff play an integral role in the execution of OAG’s mandate	
<b>External institutionalized environment</b> <i>(The OAG relationship with these stakeholders is defined in laws and regulations)</i>	
Legislature- These are the people’s representatives	<ul style="list-style-type: none"><li>• National Assembly and County Assemblies</li><li>• Senate</li></ul>
Auditees and Clients - The OAG must audit them and give audit reports to confirm whether or not public money has been applied lawfully and in an effective and efficient way. Auditees are responsible for executing government programs and functions.	<ul style="list-style-type: none"><li>• National and County Governments</li><li>• National and County Assemblies</li><li>• Funds and Authorities in National and County Governments</li><li>• Commissions and Independent offices established by the constitution</li><li>• Parastatal and Statutory boards</li><li>• Courts</li><li>• National Treasury</li><li>• The Presidency</li><li>• Attorney General’s Office</li><li>• Department of Justice</li><li>• Accountability agencies that are allies in fostering effective accountability like Ethics and Anti-Corruption Commission and the National Anti-Corruption Campaign Steering Committee.</li></ul>

### External non institutionalized environment

*(The OAG relationship with these stakeholders is not defined in laws or regulations; the OAG would however like to engage these stakeholders to enhance its institutional capacity and deliver on its mandate)*

- The general public/Kenyans - They are mainly the tax payers who finance government operations
- Civil society organizations and special interest groups. They are important stakeholders in ensuring issues affecting the public are addressed.
- The media - This is the key medium of communication to citizens. They publicize the activities of the Office.
- Development partners - Such organizations facilitate the Office in various ways to deliver its constitutional mandate.
- Professional bodies, academic institutions, training and research institutions - They impart knowledge, skills and competencies required by the Office.
- International Organisation of Supreme Audit Institutions (INTOSAI)/ African Organization of English-speaking Supreme Audit Institutions. (AFROSAI)
- Other Supreme Audit Institutions (SAI) s.

## 10.0 SELECTION OF CSOs FOR ENGAGEMENT

The OAG will adopt a rigorous and prudent approach in the selection of CSOs to engage with in CAA. To be more effective the OAG will ensure inclusivity. The engagement will be balanced in terms of geographical representation, sectoral concentration and organizational forms. Factors to be considered in the selection of CSOs to engage with will include but not be limited to: Whether the organization is a registered CSO, reputation of organization, compliance with the law, area of expertise, have experience in citizen participatory audits.

The OAG will build strong partnerships with CSOs. With partners selected for engagement the OAG will establish an Engagement Agreement to partner in undertaking CAA. This Engagement Framework constructs a typology of four general categories of CSOs:

- Type one includes community CSOs and are Community Based Organizations also referred to as grassroots organisations. They are organized around practical issues of needs, and maintain a community or locality focus.
- Type two are National organisations, including NGOs that often work with and on behalf of others. They engage in activities including service delivery, advocacy, research, capacity development and governance. They may however be regional or national.
- Type three are local organisations with similar characteristics of types two and four CSOs respectively. The scope of operation of these organisations may however, be at sub-county and county levels.
- Type four are Non-Governmental Organizations that work internationally but are based in and work from developed countries. The organizations are usually used by donors as intermediaries for channeling funds to local NGOs. They provide funds for local NGOs and may also be operational at national and local levels.

The OAG will also engage with other government institutions and departments that have roles and responsibilities on participatory audit. These include the National Treasury, the National Anti-Corruption Campaign Steering Committee and the Ethics and Anti-Corruption Commission.



## 11.0 BENEFITS, CONSTRAINTS AND RISKS OF ENGAGEMENT

Civil Society Organizations through donor funding working in partnership with citizens are already engaging with the demand and supply side of government in Participatory Audits. Civil society organizations have continued to enhance their skills and expertise, and that of citizens on participatory audits that will be of benefit in the engagement with OAG. Some of the benefits, constraints and potential risks of engagement considered are as highlighted below:

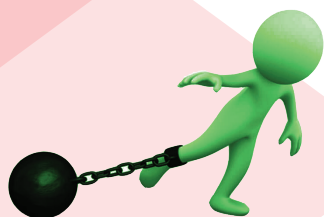
### 11.1 Benefits of Engagement



- Citizen Accountability Audits will enable OAG to meet the Constitutional requirement for public participation in conducting the audit business (legal mandate).
- Sharing of information between OAG and CSOs will contribute to enhanced access to information by citizens for effective participation in CAA.
- OAG will leverage on the expertise of CSOs already engaging in participatory audits.
- It will enable seamless flow of information between the OAG and partners thereby contributing to effectiveness of participatory audits, and the ability of OAG to report on the effectiveness of the use of public resources.
- It will broaden the scope of public audit as OAG will be able to track the attainment of SDGs through CAA.
- Office of the Auditor-General will be able to audit implementation of National Values and Principles of Good Governance as provided for by Constitution.
- Citizen Accountability Audits will act as an entry point for OAG into the Open Governance Partnership (OGP) efforts at national, regional and global levels.
- Citizen Accountability Audits will enhance the capacity of citizens on CAA. It will also make citizens more responsive to participate in public finance management including planning and budgeting, and it will lead to increased ownership of CAA initiatives by citizens.

- Citizens will obtain value for money from public projects and programs due to better management of resources, better targeting of government programs as government responds to feedback on the effectiveness of public policy.
- Citizen oversight will deter mismanagement of resources and corruption. It will also contribute to reduction of corruption as a result of increased transparency and accountability.
- Visibility of the OAG and its work will be enhanced leading to increased uptake and follow-up on the findings of audit reports.
- Continuous improvement into government processes that could benefit from implementation of participatory audit aspects (e.g. Public Investment Management, Procurement etc.), and assign responsibilities to the OAG and identified stakeholders into the process.
- It will enable cost saving making the burden of mobilization of resources lighter as the OAG will leverage on existing CSO structure including CSO networks and coalitions that engage in public finance management and accountability work.
- It will enhance public policy by contributing to improved implementation of public programs.

## 11.2 Constraint of Engagement



- Limited access by citizens and CSOs to information held by government that are vital in participatory audits.
- Low awareness of the mandate of OAG, participatory audits and the tools used by OAG auditors; and limited technical capacity among citizens and CSOs in some areas to engage in CAA.
- Low understanding and use of audit reports due to their technical nature.
- Poor attitude towards citizen audits and non-cooperation by public officers on participatory audits due to poor perception, mistrust and non-recognition of CAA work done by citizens and civil society.
- Inadequate facilitation including limited financial resources and technical

expertise, and high stakeholder expectations around participatory audit.

- Inadequate political goodwill for participatory audit work contributing to non-disclosure by public officers of information required for effective participatory audit for fear of reprisal.
- Low level of participation by the society in general in governance, and lack of ownership by citizen on development initiatives implemented by the national and county levels of government.
- Duplication of efforts by diverse stakeholders due to poor planning and coordination.
- Lack of opportunities for citizens to work with oversight institutions.
- Technological challenge including issues of connectivity and technical know-how.

### 11.3 Potential Engagement Risks and Mitigation Measures



- Manipulation and lack of objectivity by CSOs and citizens engaging in CAA can bring into disrepute the findings of participatory audits impacting on the credibility of the work of the OAG. This may also lead to the challenge of information leakage

that may adversely impact CAA process. The OAG will develop a clear criterion for selection of CSOs for engagement. Capacity building will be done to CSOs and all partners will sign to a EA to ensure quality of audit findings.

- Financial, time and opportunity cost of identifying and engaging with the relevant CSOs. The OAG will develop a CSO profiling tool that will provide the criteria of selection of CSOs to engage with targeting stakeholders with experience in social accountability work and good track record in being accountable.
- Expectations by stakeholders including citizens and the CSOs may prove to be difficult to meet. Engagement will be guided by the Engagement Agreement signed between the OAG and partner CSOs. The EA and the operational guidelines will spell out clearly what the OAG can provide and what is expected of the partners in the engagement.
- Engagement may involve only a small group of well-connected CSOs hence possible co-option of the process by only a small number. The OAG will deliberately seek participation of CSOs at the National level and the County levels of government that are working in different sectors and representing different interest including those of marginalised groups.
- Inaccurate reports resulting from use of wrong information and failure to validate findings with relevant authorities. CSOs and OAG will in partnership with relevant authorities validate the findings of CPA reports.
- Citizen Accountability Audit is not integrated with Public Finance Management systems that provide information that would facilitate meaningful participatory audits to be conducted. The OAG is in the process of entrenching participatory audit in the public audit.
- Citizen Accountability Audit findings may be politicized leading to misuse of information and vilification of public officers by interested stakeholders. The OAG and partners in the engagement will undertake participatory audit in partnership with relevant stakeholders in target projects and programs. The objectives of CAA will be clearly spelt out and all partners will ensure objectivity in their undertakings.
- Corruption syndicates and interested stakeholders fighting back through threats

and intimidation of partners impacting on citizen participation in participatory audit due to the fear of reprisal. Partners in the engagement will ensure transparency while undertaking CAA.

- Interested stakeholders may perceive engagement between OAG and citizens as activism and ill intended. The OAG and CSOs will ensure professionalism, openness and objectivity in undertaking CAA. Stakeholders including public officers will be adequately involved where necessary.
- Limited understanding of the concept and purpose of participatory audits. The OAG and CSOs will capacity build stakeholders including public officers on CAA for buy in.



## 12.0 ENABLING FACTORS FOR EFFECTIVE ENGAGEMENT

The OAG and partners consider the factors below as critical for the success of engagement and realization of the purpose of engagement:

### a) *Capacity and Skills*

Technical ability of CSOs and citizens as well as officers of OAG will enable them to effectively engage in Citizen Accountability Audit. It is therefore important to embed capacity building programmes for these stakeholders. This will include capacity building on participatory audit tools and mechanisms, and in technical areas like the extraction of stakeholder obligations and citizen entitlements. The OAG and CSOs will undertake joint capacity assessment and training. The OAG will however seek technical expertise where CSOs lack the capability.

### b) *Clear structure and platforms for engagement*

An enabling institutional framework will facilitate engagement at the various levels identified. The OAG will establish a clear structure for engagement with the partners. This will include the establishment of a robust governance and leadership structure. Partners will adhere to Engagement Agreement (EA) signed with the OAG.

### c) *Effective Communication*

Effective communication is key for meaningful engagement between OAG and partners. The OAG will seek appropriate modes of communication that are accessible to its partners. This will include the development of a portal in which the OAG will post relevant information for CAA by the partners in the engagement.

### d) *Feedback Mechanism*

The OAG and partners acknowledge that feedback is important in building relationships for future engagements. The OAG will provide timely feedback on CAA reports shared by partners in the engagement. The OAG will also communicate to stakeholders on any changes that are taking place in CAA.

e) *Leveraging on Technology*

The OAG will leverage technology in its engagement with stakeholders. It is envisioned that the application of technology in the dissemination of information will for instance enable wider and faster sharing of information.

f) *Availability of Resources*

The OAG and partners acknowledge that availability and access to financial resources is key in successful engagement by citizens in CAA. The OAG and partners in the engagement undertake to individually and collectively mobilize resources towards CAA initiatives.

g) *Standards and Guidelines*

The OAG and partners acknowledge the need for consistency, professionalism and order in the engagement. The OAG will develop and standardize tools that will be used in CAA. Clear standards and guidelines will also be developed to guide engagement.

h) *Political Goodwill*

The OAG and CSOs acknowledge that political leadership and commitment to accountability is one of the most important preconditions for success of CAA. Buy-in by legislators (Parliament and County Assemblies) is important for institutionalization of CAA through policy and law. The OAG and CSOs will forge good working relationships with legislators and policy makers.

i) *Common Understanding*

The OAG and partners in the engagement need to understand each other's organizational framework, culture, values, and approach. Partners also need a clear understanding of individual members' roles and responsibilities. Through partnerships the OAG and CSOs can contribute and also reap the benefits of others' efforts for a common purpose. Stakeholders in the engagement should have common understanding the objectives and desired outcomes of engagement and the means of achieving them. Partners should also be willing to engage.



### 13.0 STRATEGIES FOR EFFECTIVE ENGAGEMENT

The following strategies will be used to ensure effective engagement between OAG and partners:

- *Mapping stakeholders and engaging the right CSOs.* The OAG to undertake rigorous identification of CSOs to engage with.
- *Commit to engagement.* Complete the project on time in a committed fashion, and underscore the purpose of engagement.
- *Agree on the rules of engagement.* The OAG and partners will be bound by the guidelines of engagement, the principles and commitments.
- *Planning the engagement and managing expectations.* The OAG will engage partners in coming up with decisions that impact on the engagement. The OAG and CSOs will be part of the decision-making process.
- *Act with transparency and accountability.* The OAG and partners will be open in communicating their activities and in the way that they undertake their engagements.
- *Joint initiatives between OAG and partners.* The OAG and CSOs to undertake joint capacity building of stakeholders on social accountability, social accountability and participatory audit tools and mechanisms.
- *Periodic reviews.* The OAG to organize for forums with partners in the engagement to discuss progress periodically.
- *Engagement structure.* An elaborate structure for engagement flowing from the top hierarchy of the OAG to CSOs and citizens will enable flow of information and proper coordination of the engagement.
- *Communication.* The OAG will formulate a communication strategy for CAA that will identify efficient and reliable modes of communication.
- *Development and dissemination of simplified user-friendly reports.* The OAG to develop more simplified and user-friendly reports for instance the use of data visualization.



- *Sharing of relevant information.* The OAG to share reports accessed through Integrated Financial Management Information System (IFMIS) to enable effective participatory audit. The CSOs to ensure timely sharing of reports from participatory audit initiatives. OAG will provide information on systems like e-ProMIS that have information on projects.



## 14.0 ROLES AND RESPONSIBILITIES

The following roles and responsibilities for the CSOs and OAG have been outlined to facilitate effective engagement. They are also to serve as parameters for measuring the effectiveness of the engagement arrangements:



### 14.1 Roles and Responsibilities of CSOs

- *Partnership with Stakeholders in Participatory Audits.* CSOs will actively participate in CAA in collaboration with relevant stakeholders including citizens and relevant authorities. This will include data collection, report writing, validation of reports and management of data collected. CSOs will share with OAG information obtained out of CAA exercises.
- *Outreach Interventions.* CSOs will help build citizen literacy about the role of the OAG and about issues of financial oversight. CSOs will undertake outreach interventions on OAG work including publicizing OAG reports. This will be done through existing platforms and networks and during engagement with citizens in the course of their work. CSOs will also act in solidarity with OAG.
- *Social Mobilization.* CSOs will undertake social mobilization of the locals to

engage in CAA. They will act as link between local communities and OAG. They will also undertake civic education to the public on CAA and also share with them verified findings of CAA.

- *Securing Enabling Environment.* CSOs will ensure and promote an enabling environment for engagement by strengthening existing networks, promoting patriotism and volunteerism in CAA. They will undertake their work professionally and ensure integrity while engaging with stakeholders. They will safeguard public interest in their participatory audit engagements.
- *Resource Mobilization.* CSOs will undertake resource mobilization to enable implementation of CAA initiatives. They will also ensure transparency in the management of resources raised.
- *Follow-up on Audit Findings.* CSOs in partnership with citizens will undertake follow-up on findings of CAA, and findings in OAG audit reports by holding those in authority accountable. The CSOs will undertake advocacy on emerging issues.
- *Upholding Professionalism and Integrity.* CSOs will ensure due diligence by ensuring proper evaluation of information used in CAA work. They will ensure impartiality while engaging in CAA. The OAG will also verify CAA findings.

#### **14.2 Roles and Responsibilities of OAG**

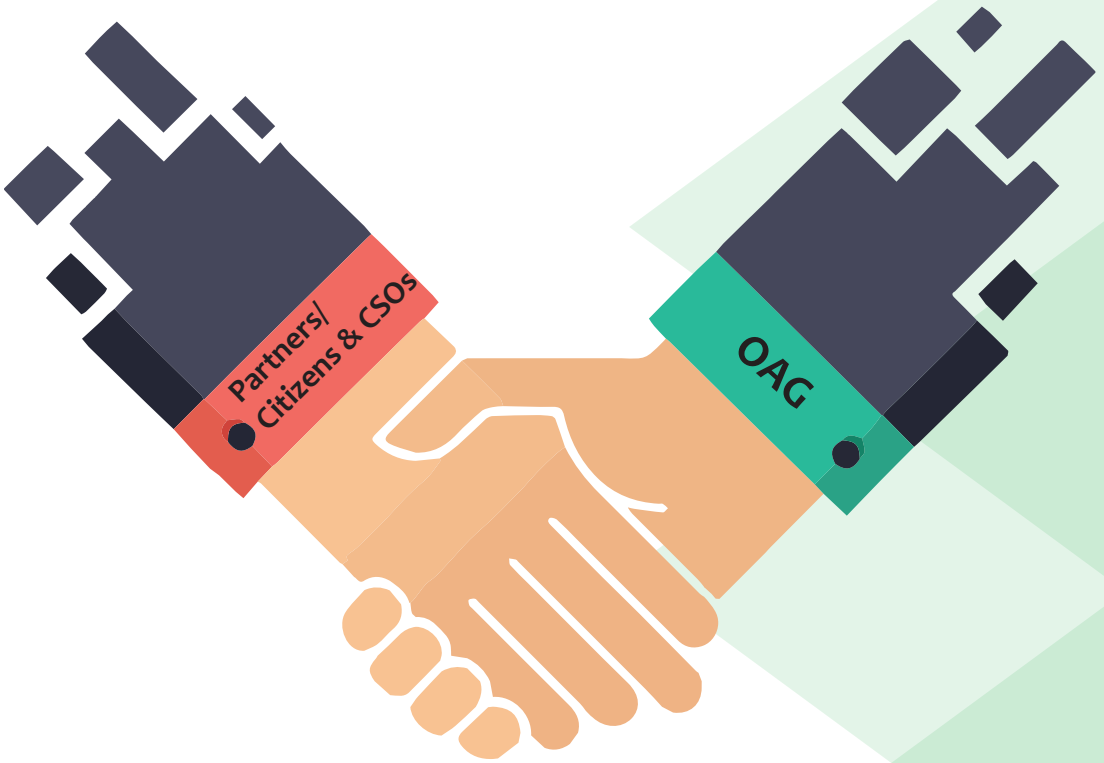
- *Leadership and Coordination of Engagement.* OAG will provide leadership of the CAA process that is to be guided by the audit calendar.
- *Awareness Creation.* The OAG will sensitize stakeholders including citizens on the mandate of the office as provided for in the Constitution and the Public Audit Act.
- *Communicate and Disseminate Information.* OAG will facilitate access to, and provide timely dissemination of information to partners, that is relevant in the audit of target projects. The OAG will establish a platform for sharing reports developed out of CAA. The OAG will also develop and disseminate Information Education and Communication (IEC) materials on CAA. The OAG will as well establish clear channels of information flow.
- *Development and Dissemination of Standardized Tools.* The OAG will in partnership

with relevant stakeholders, develop standardized tools to be used by partners in the engagement.

- *Quality Assurance.* The OAG will undertake quality assurance of CAA initiatives by partners. This includes verifying reports submitted by partners in the engagement.
- *Data Management.* The OAG will establish a data management system. The office will facilitate and undertake the management of data gathered in participatory audit by all partners in the engagement.
- *Networking and Building Partnerships.* The OAG will engage and popularize CAA among its auditees.
- *Capacity Building of CSOs and OAG Staff.* The OAG will train CSOs on how to read and interpret audit reports. Continuous capacity building will also be done on CAA and the tools developed. OAG will also capacity build its auditors on CAA.
- *Establish an Engagement Structure.* OAG will put in place a clear and elaborate structure to facilitate engagement with partners at different levels from the national to the county level.
- *Establishment of a portal.* OAG will establish a safe avenue for information sharing where citizens can input information obtained from participatory audits.



## 15.0 PARTNERSHIP COMMITMENT



### 15.1 Partnership Commitment by CSOs

Commitment by Citizens and CSOs in the Engagement includes but is not limited to:

- Uphold integrity and ensure impartiality in undertaking Citizen Accountability Audits and engaging with stakeholders.
- Ensure and promote prudence in the use of resources including finances meant for CAA.
- Ensure professionalism and due diligence while undertaking CAA. This includes validation of participatory audit findings with the relevant stakeholders before sharing with OAG, and ensuring confidentiality where applicable in the handling of information shared with the relevant authorities.

- Uphold the ideals of engagement. This includes abiding by the project's core values, principles, guidelines and Engagement Agreement signed with OAG.
- Respect and safeguard the reputation of OAG throughout the engagement. Partner activities and actions should not jeopardize the integrity of the OAG.
- Mobilize and sensitize community and disseminate information on audit reports developed by OAG.
- Share reports developed out of CAA activities in a timely manner with the OAG. They will also provide timely feedback on any issues raised by OAG regarding the reports.
- Promote use of the tool developed by OAG in their work to avoid duplication and best use of limited resources.
- Actively engage in CAA in partnership with stakeholders.
- Ensure volunteerism by committing resources including time, personnel, networking and social capital towards the realization of the goal.

## **15.2 Partnership Commitment by OAG**

Commitment by OAG in the engagement includes but is not limited to:

- Provide technical assistance and continuous capacity building to OAG auditors to facilitate engagement.
- Build synergy among partners, and foster collaboration and unity of all stakeholders and partners.
- Facilitate timely access to information necessary for participatory audit work and auditee reports, and prompt feedback on participatory audit reports shared by citizens and partners.
- Develop a communication strategy for CAA and ensure timely communication in planning of engagement forums with the partners.
- Adhere to the principle of partnership and the signed Engagement Agreement with partners.

- Acknowledge contributions by citizenry and partners in CAA initiatives as well as recognition of their contribution.
- Development and sharing of Information Education and Communication (IEC) materials on CAA to be used for public education by partners.
- Ensure confidentiality of engagement with citizens and partners. This includes safeguarding the rights of citizens and partners and protecting whistle blowers.
- Resource mobilization towards the support of CAA including capacity building of CSOs on reading and interpreting audits.
- Adhere to the Constitutional, legal and ethical standards and guidelines on auditing.
- Undertake quality assurance of participatory audit initiatives by partners engaged in CAA.
- Develop a Monitoring and Evaluation (M&E) framework and tools for CAA.
- Develop standardized tool and guidelines to be used by partners in CAA engagement.
- Establish an electronic platform for dissemination of information and provide feedback to partners in the engagement. OAG to establish a knowledge repository.
- Establish an elaborate structure for engagement that has focal points and resource persons at the National and County level.
- Develop and share CAA schedule with partners in the engagement for mobilization purposes.



## 16.0 SUSTAINING ENGAGEMENT BETWEEN OAG AND CSOs



The OAG and stakeholders acknowledge that partners in the engagement have a role to play in ensuring that the partnership endures. We will sustain the engagement in the ways identified below:

a) *Establishment of a Supportive Engagement Structure*

Our well-defined governance structure for engagement with partners and citizens will allow for regular consultation, communication, reporting and feedback. It will also facilitate coordination and streamlining of engagement activities.

b) *Creating and Safe-guarding an Enabling Environment for Engagement*

Partners in the engagement will ensure professionalism, uphold integrity, ensure confidentiality where applicable and due diligence in their undertakings. We will also adhere to partnership core values, commitments, guidelines and principles of engagement. We shall also seek the good will of other stakeholders by establishing and maintaining relations with government officers and politicians as they are key in our work.

c) *Continuous Capacity Building*



We will ensure continued capacity building of stakeholders in the engagement. Partner CSOs will capacity build their audit teams including community participatory auditors that they engage with in CAA. The OAG will build the capacity of its auditors on citizen participatory audits.

d) *Mainstreaming Citizen Accountability Audit*

The OAG will institutionalize participatory audit by embedding it in its policies. The OAG will develop standards and guidelines for partners in the engagement. The OAG will also engage stakeholders to facilitate CAA by embedding it in audit law.

e) *Continuous Resource Mobilization*

The OAG and partners acknowledge the need to continuously seek resources to enable them undertake CAA. The CSOs and OAG will therefore continually seek funding from their networks and partners to enable them continue engagement.

f) *Building Synergies by Strengthening Participation*

Partner CSOs will establish and strengthen existing social accountability networks. The OAG will leverage off existing frameworks. This will include identifying and establishing grass root linkages with citizens and groups engaged in participatory audit work. We will establish partnerships with professionals and professional organizations, Parliament and County Assemblies.

g) *Fostering Inclusivity*

We will guard against engagement dominated by a few partner CSOs by ensuring that we build partnerships with diverse stakeholders working in different sectors from across the country.

h) *Regular Evaluation and Review Meetings*

The OAG will plan for periodic meetings with partners in the engagement with the objective of reviewing progress of engagement and, reviewing realization of the purpose of engagement.

i) *Building Citizen Initiative and Ownership of Participatory Audit*

Partners in the engagement acknowledge that the role of citizens in governance and accountability work is key for sustained engagement. We will therefore promote

volunteerism and patriotism in participatory audits among citizens and the civil society.

j) *Feedback Reviews*

The OAG will put in place a feedback mechanism that will enable our partners in the engagement give input, feedback and complaints. The mechanism will take into consideration timeliness of communication and dissemination of information.

k) *Sharing Results and Celebrating Success*

The OAG will establish a process for measuring and collecting metrics that show progress. OAG will communicate the status or results of CAA as a way of supporting efforts toward the long-term goal. CSOs will receive recognition for the time and effort they volunteered.

l) *Ensure mutual benefit in the design*

Ensuring mutual benefit is the basis for building enduring commitment from partners in the engagement. Partners in the engagement should be aligned around a purpose they all openly share. Such alignment will underpin and drive the partnering endeavor forward, and create energy and engagement. The benefits of engagement should be clear to OAG and CSOs. Openness and transparency about what the OAG and CSOs would like to attain is the basis for gaining support from each other.

m) *Partnership with the Media*

The OAG and CSOs acknowledges that informing citizens through the media makes them more likely to be actively engaged in governance processes. In order to exact accountability, citizens need to be empowered through information that will motivate them to engage decision makers on issues affecting their lives.

## 17.0 LEVELS OF ENGAGEMENT

Engagement with partners under this framework will be done in three main ways including:

<b>Engagement in decision making</b>	<ul style="list-style-type: none"><li>• The OAG will provide partners with information that is critical for effective participatory audit.</li><li>• The OAG will provide partners with auditee reports to enable them do follow-up with relevant stakeholders and in exacting accountability.</li><li>• The OAG will disclose information to partners and provide regular written information.</li><li>• The OAG will obtain information from CSOs to aid in decision making.</li></ul>
<b>Consultation</b>	<ul style="list-style-type: none"><li>• The OAG will initiate consultations with partners in order to solicit their feedback on issues that might concern them regarding implementation of government programmes and projects.</li><li>• Each intervention will be discussed with the partners to get their perspectives included in the designing of the interventions.</li></ul>
<b>Partnership</b>	<ul style="list-style-type: none"><li>• The OAG will engage partners in undertaking participatory audits with itself and other relevant actors.</li><li>• The OAG will engage partners in follow-up on implementation of audit recommendations.</li><li>• The OAG will partner with CSOs in capacity building of stakeholders.</li></ul>

## 18.0 THE ENGAGEMENT PROCESS

The engagement process will be guided by the OAG. The process will include the following stages. Engagement with citizen partners will take into consideration the OAG audit calendar and process which will provide the entry points.

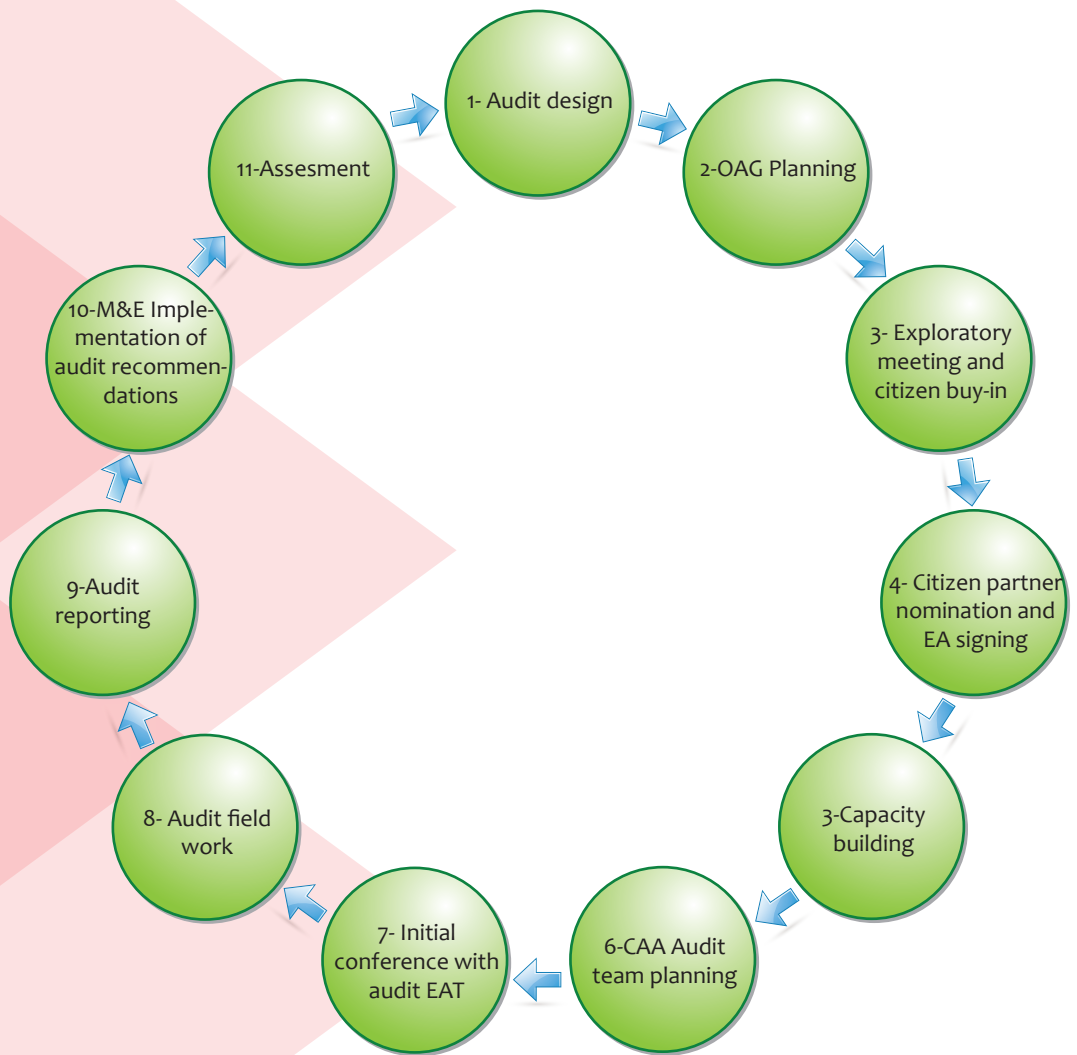
- I. *Audit Design* – Includes identification of the subject of audit. The CAA audit team meets to prepare a detailed audit plan that is to be the basis for the preparation of material to be developed for the exploratory meeting.
- II. *OAG Planning* – The OAG determines the nature and scope of citizen participation.
- III. *Exploratory meeting and citizen buy-in* - Civil Society Organizations are invited to a meeting where information on CAA audit is presented, audit plan is discussed, commitments to join the engagement are obtained and commitments to engage in other ways like facilitation of Focus Group Discussions (FGDs) is obtained.
- IV. *Citizen partner nomination, Engagement Agreement signing and authorization* - The OAG and CSO sign Memorandum of Understanding. OAG authorizes the participation of nominated citizen partner as member of the CAA team. Nomination of CSOs will be guided by the criteria identified in the operational manual. The MOA will highlight the responsibilities of OAG and those of CSOs.
- V. *Capacity building* - Training on the details of audit activities including the use of tools by the audit teams and nominated CSO members.
- VI. *CAA audit team planning* - The CAA team comprising of OAG staff and citizen partners develop the audit plan and programme. They also identify exact duties and responsibilities of each individual.
- VII. *Meeting with auditee* – The OAG and CSOs meet with the auditee to introduce the audit. This includes highlighting the objectives of CAA.
- VIII. *Field audit work* – The CAA team implements the audit program to gather data to support audit findings, recommendations and conclusions.
- IX. *Audit reporting* - Audit team presents the results of the audit in a written report. The report includes comments from the auditee obtained during an audit exit meeting. The audit report is reviewed by OAG, and shared with the

auditee. The report is also published in the OAG website.

- X. *Monitoring of audit recommendations* - The OAG and CSO monitor the state of implementation of recommendations.
- XI. *Assessment* - The OAG and CSOs evaluate the Citizen Accountability Audit process.



Diagram 1: The CAA Engagement Process



EA - Engagement Agreement

EAT - Engagement Audit Team

## 19.0 STRUCTURE OF ENGAGEMENT

The management of CSOs is the purview of OAG through the coordination managed by a CAA Directorate established specifically for the purpose of incrementally institutionalizing participation in the public audit process and mainstreaming CAA in the work of OAG. The mainstreaming of CAA will be done on a phased approach through an arrangement where OAG will partner with CSOs/Citizens and other stakeholders in efforts aimed at embracing participative audit process. The Directorate will be working with CSOs and other stakeholders within the CAA structure that will be aligned with the OAG organization structure headed by the Auditor-General.

Engagement will be done with CSOs that work in various sectors through a collaborative mechanism that will purpose to produce “Citizen friendly Audit Reports,” as well as to develop strategies which will create interactive platform to systematically engage CSOs/citizens in the audit process. The nomination of partners to be engaged will be guided by the criteria set in the operational manual. The CAA structure is made up of a Steering Committee, a Technical Team and the Audit Teams. The full mandate of the teams, and stakeholders in the structure which is briefly highlighted below will be provided for detail in the CAA operational manual. This is as illustrated in the diagram below.

### **Steering Committee**

The steering committee for CAA will be headed by Auditor-General assisted by the Deputy Auditor-Generals. The committee will comprise of the OAG as represented by the AG and the DAGs. The AG and DAGs are supported by the Director of Audit (DA) and the Deputy Director of Audit (DDA's). Other stakeholders in the steering committee include representatives of Development Partners and CSO Representatives.

The steering committee is the advisory committee that is made up of high-level stakeholders and/or experts. The committee will provide strategic direction on key issues such as engagement policy and objectives, engagement strategy, and decisions regarding the engagement. The steering committee is supported by the Technical Team.

## Technical Team

The technical team is responsible for operational planning. The team will develop the annual plan for CAA in consultation with the Steering Committee. The team will comprise of representatives of OAG including the DAG, Director CAA, the Deputy Directors CAA who compliment the Director Audit, and the manager CAA. The DDAs will be two in number including DDA-CAA Process and Capacity Building and DDA Public Communication and Stakeholders Engagement. Other members of the team include relevant Sectoral DAs & DDAs, nominated experts, representatives of CSOs and the Development Partners.

## Audit Teams

The Audit Team is made up of technical persons who execute the various planned Citizens participatory audits and engagement activities. The team will comprise of OAG members of staff who will include Manager, Supervisors, Audit Associates. The team will also include CSO Representatives. The team will plan for assignments and execute the planned activities of CAA.

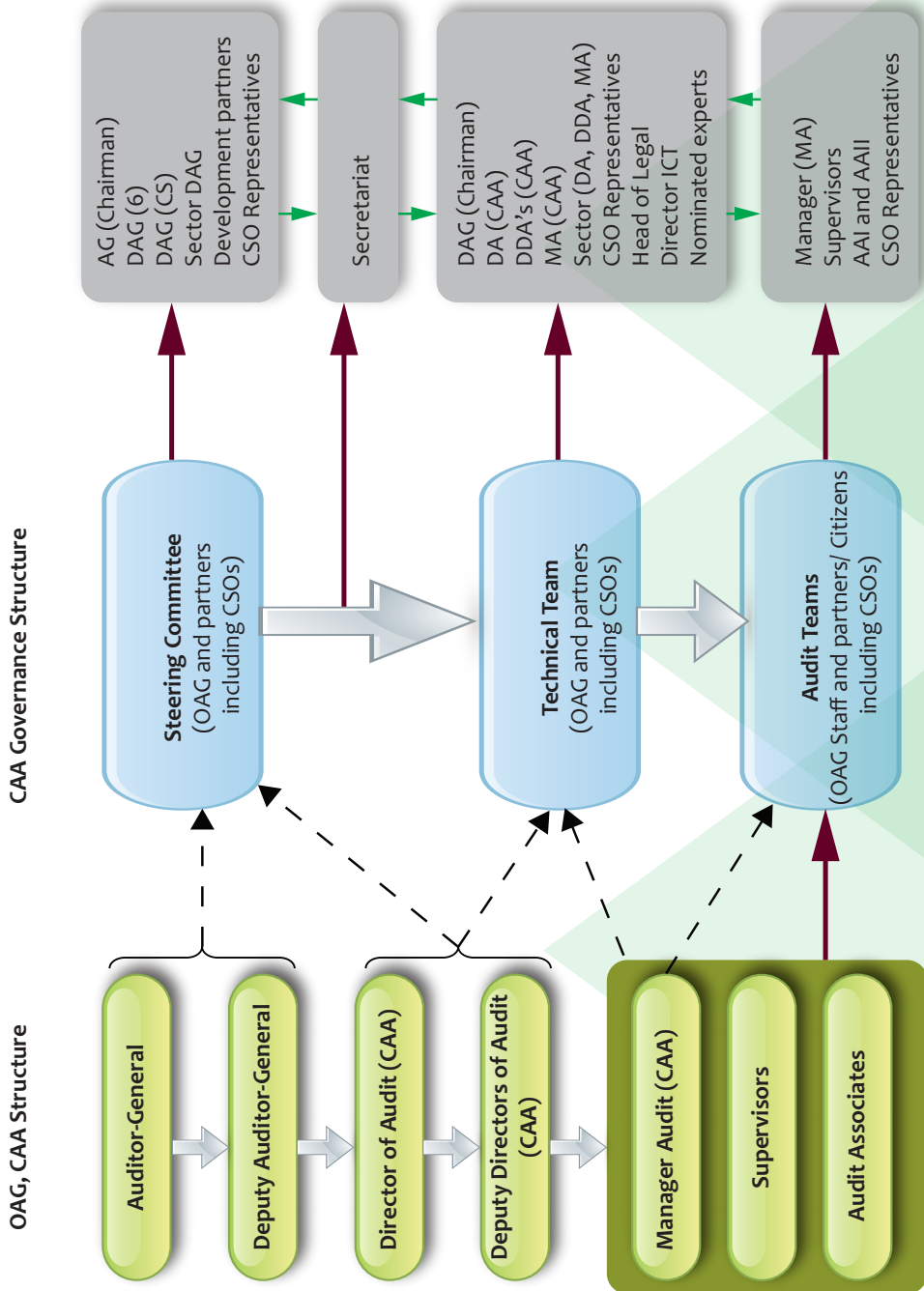
## OAG Secretariat

The OAG Secretariat will provide support to the Steering Committee and the Technical Team, The Secretariat will execute administrative tasks of both organs.





Diagram: The OAG, CAA Engagement Structure



## 20.0 COMMUNICATION



The OAG and CSOs acknowledge that effective communication is essential for meaningful engagement. Our communication strategy will support the operationalisation of the framework. Communication activities will be undertaken to inform about the content of the framework. Activities will include: A strategy to disseminate the Engagement Framework within the OAG to promote internal ownership; and the promotion of the Framework among civil society, auditees, citizens and other stakeholders.

Communication will be both internal and external. Internal strategy of communication will include: Use of intranet, use of OAG publications, regular progress reporting and regular meetings.

We will undertake an audience analysis to identify the audience and their needs, identify key messages for particular audience including appropriate modes of communicating with our audience. Some of this include: mass media e.g. vernacular radios, print media, website, use of Short Message Service (SMS), emails, newsletters, workshops and open forums.

We will consider open and reliable communication between us and CSOs as this will lead to successful implementation. To achieve this, it is important for efficient and reliable modes of communication to be used and accessibility of the means of communication to the groups targeted by the information and availability of resources will be given due consideration. Consideration will be given to the literacy level of target groups, their socio-economic and geographic environment, language barriers. The dissemination of information will be all inclusive considering marginalised groups like Persons Living with Disabilities (PWD).

## 21.0 INFORMATION COMMUNICATION TECHNOLOGY

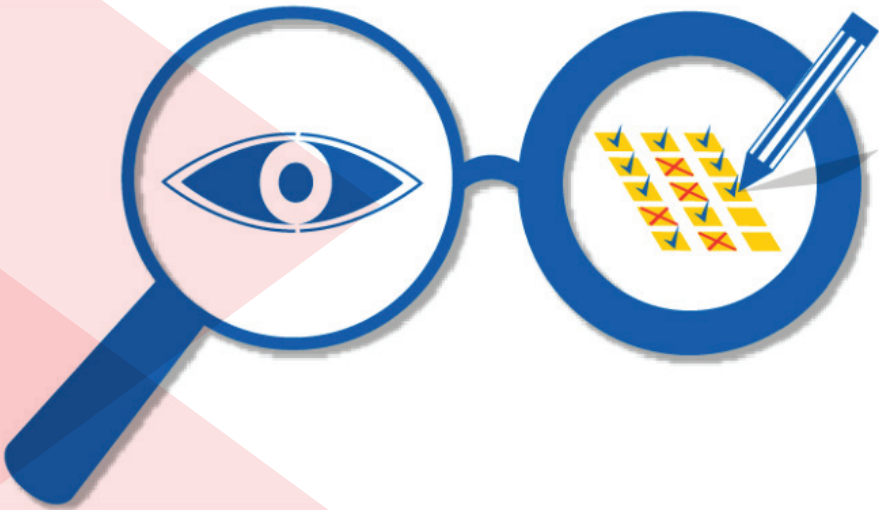
We will leverage technology in order to make information about our activities and operations more accessible to citizens on a wider scale. We will create effective channels of communication that will allow for feedback and complaints. We consider appropriateness of technology, cost effectiveness, and affordability of the tool and means of communication to target audience.

OAG will establish a citizen engagement portal and a citizen engagement mobile application for robust and targeted dissemination of results of CAA operations and policies. The portal and the mobile application will improve OAG's visibility and support the institution's outreach to stakeholders and citizens at large. The portal will be used as a knowledge and resource sharing platform, cataloguing and disseminating information for the benefit of citizens.

The portal will seek to support citizen consultation and communication on OAG policies and operations. It will also be the basis for virtual dialogue and consultation with CSOs, enabling the OAG to consult with citizens and CSOs. To tap the youthful and digital population into CAA, OAG will develop a CAA mobile application.



## 22.0 MONITORING AND EVALUATION



As part of the work plan, the OAG Citizen Accountability Audit Directorate will develop a monitoring and evaluation plan. The office will have the primary responsibility for overseeing the implementation of the framework and monitoring its progress, both internally and externally.

Periodic reviews and assessments will be undertaken to examine the level to which CSO engagement has been mainstreamed into the OAG operations and policy work and to determine whether activities proposed are being implemented. The assessment will also review the monitoring process and measures to determine how to track citizen participation more clearly.

The assessment will identify key challenges and opportunities and provide new strategic actions and directions. Reports developed will be shared with the public through platforms established by OAG.

## 23.0 CONCLUSION

The OAG through this engagement framework seeks to forge relationship with citizens and CSOs for collaboration in efforts aimed at ensuring accountability in the management of public resources for effective delivery of public services in Kenya. The OAG recognizes the vital role played by citizens and CSOs in development process. CSOs have continued to strengthen their operational capacities and enhance their role, impact, and influence in the development process for a more inclusive growth.

Civil society organizations in Kenya have mobilized societies and communities to articulate demands and concerns at local, national, regional, and international levels. They have created momentum and occupied important positions in development dialogue and action on a number of issues.

This Engagement Framework will help the OAG improve its interface and partnership with citizens by strengthening participation and partnership mechanisms. In this way, it will help the OAG effectively perform its mandate of reporting on lawful, and effective application of public resources.

## **GLOSSARY OF TERMS**

### *Accountability*

We define accountability as the obligation of those in leadership positions to answer to the public in regard to the management of public affairs including the management of public resources and the delivery of public services, and their action or inaction in the delivery of commitments made to stakeholders including citizens.

### *Civil Society Organization*

We adopt the World Bank definitions of Civil Society Organizations that is adopted from various researchers which is “the wide array of non-governmental and not-for-profit organizations that have a presence in public life, expressing the interests and values of their members or others, based on ethical, cultural, political, scientific, religious or philanthropic considerations. CSOs refer to a wide array of organizations: community groups, NGOs, labour unions, indigenous groups, charitable organizations, faith-based organizations, professional associations, and foundations.”

### *Stakeholder*

We define a stakeholder as any member of the community, or government that we have a partnering relationship with and where two-way communication is essential to the success of that relationship.

### *Engagement*

We define engagement as active and intentional dialogue between the OAG and citizens. This will mainly be done through representative Civil Society Organizations.





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