



## External Support for Decentralization Reforms & Local Governance Systems in the Asia Pacific: Better Performance, Higher Impact?

# PARTICIPATORY AUDIT at the LOCAL GOVERNMENT UNIT

**ATTY. ARLYN M. ENCARNACION**

**CHIEF OF STAFF**

**OFFICE OF COMMISSIONER HEIDI L. MENDOZA**

**COMMISSION ON AUDIT**



**THE  
CITIZEN  
PARTICIPATORY  
AUDIT**

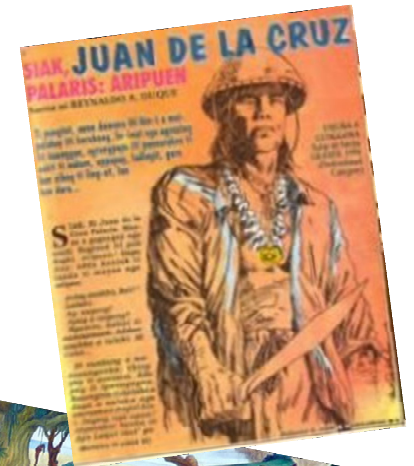
# AUDIT BEFORE THE BIRTH OF AN INSTITUTION - COA

## REVOLTS AGAINST THE TRIBUTE (1589)

- Started in Cagayan and Ilocos
- Filipinos revolted because of the abuses of the tribute collectors
- They killed many Spaniards
- GOVERNOR SANTIAGO DE VERA
  - ❖ pacified the rebel patriots
  - ❖ Pardoned many of the Filipinos
  - ❖ Reformed their tax system

## PALARIS REVOLT (1762-1764)

- Happened while Spain was at war with Britain and a British invasion of the Philippines was in Progress
- Pangasinense leader, JUAN DE LA CRUZ (Palaris) rebelled against Spain and demanded that the governor be removed and that government should stop collecting taxes since the islands were already under Britain at that time



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

TRANSPARENT  
ACCOUNTABLE

**PARTICIPATORY**

**GOOD GOVERNANCE**

RESPONSIVE

COMPLIANT

EFFECTIVE



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# SOCIAL ACCOUNTABILITY

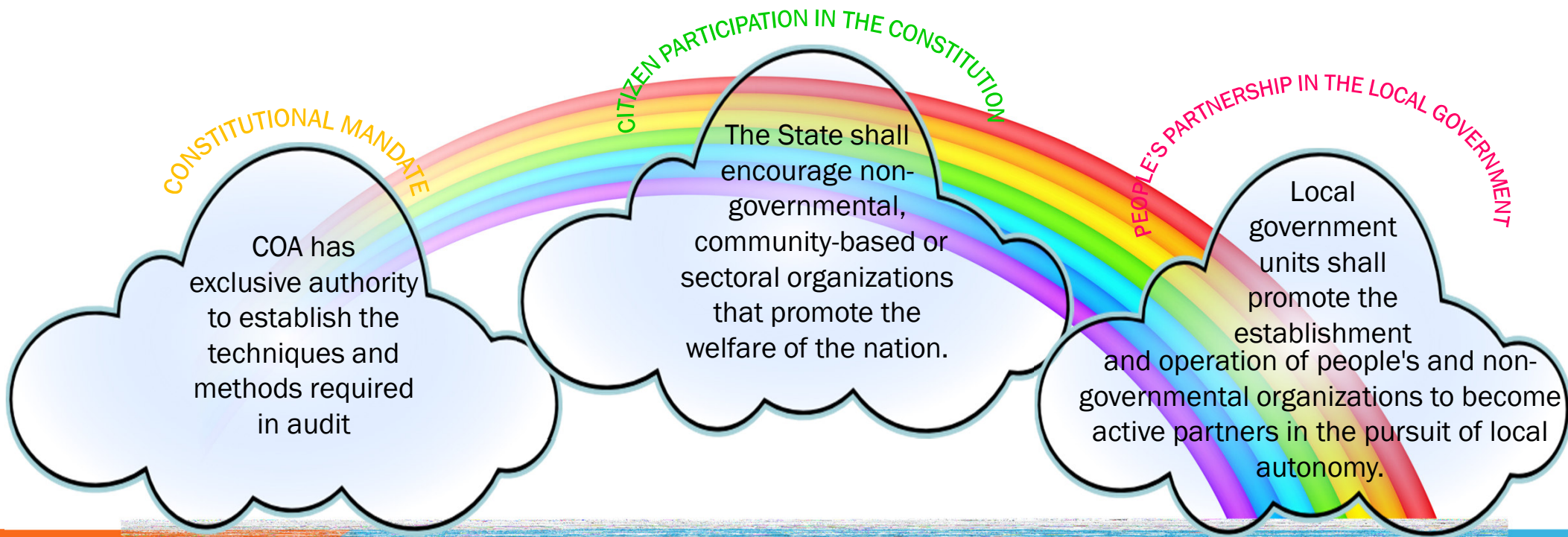
“Social accountability’ refers to a form of civic engagement that builds accountability through the collective efforts of citizens and civil society organizations to hold public officials, service providers and governments to account for their obligations with responsive efforts .”

- Houtzager and Joshi, 2008



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# CPA – THE LEGAL FRAMEWORK



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# PARTICIPATORY AUDIT

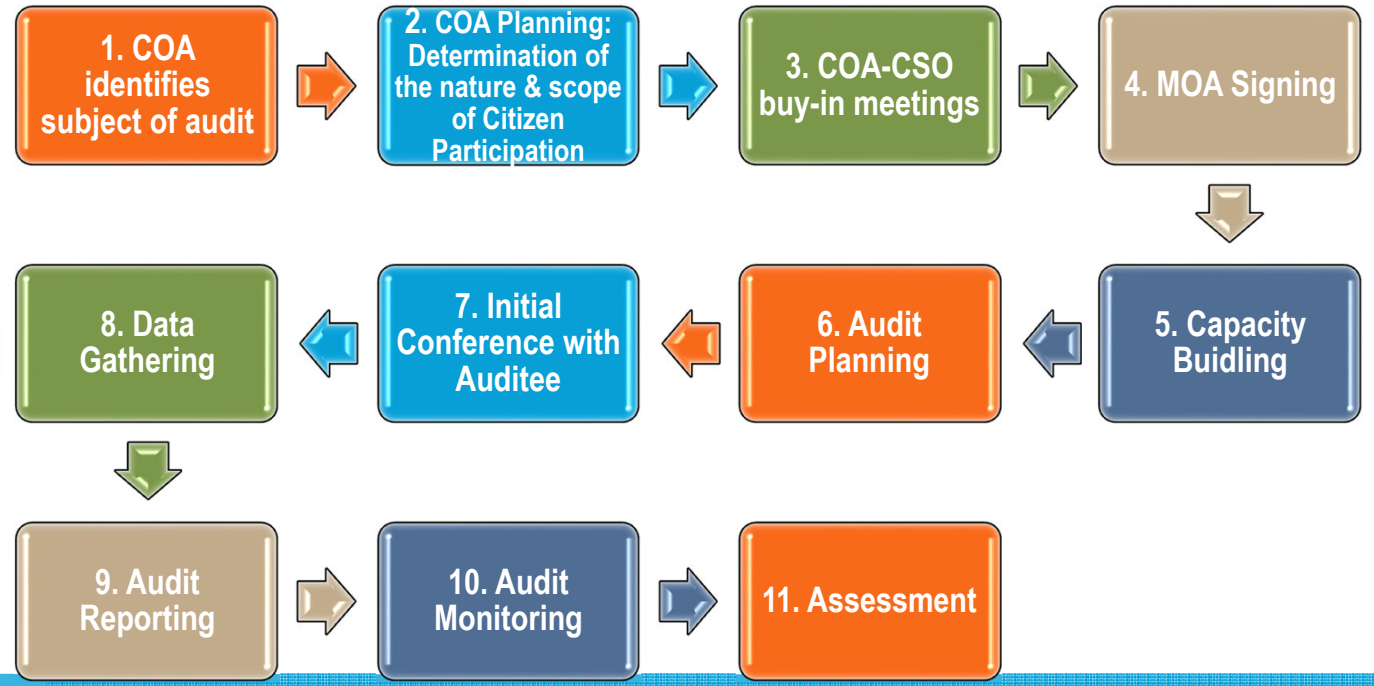
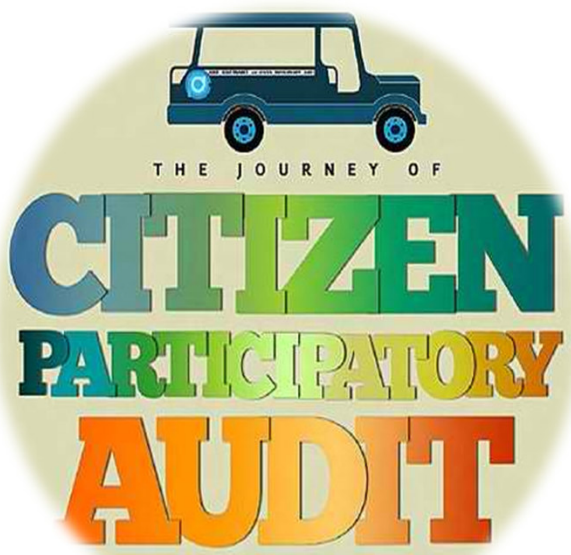
Participatory Audit means conducting an audit with the involvement of civil society as members of the audit team under the direct supervision and control of the COA to make government more effective, transparent and accountable.



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# CITIZEN PARTICIPATORY AUDIT

## CPA PROCESS



## COA BY THE NUMBERS (2013)

### LUZON

- 38 provinces, 72 cities  
699 municipalities, 20,501 barangays

### VISAYAS

- 16 provinces, 39 cities  
369 municipalities, 11,444 barangays

### MINDANAO

- 27 provinces, 33 cities,  
422 municipalities, 10,084 barangays



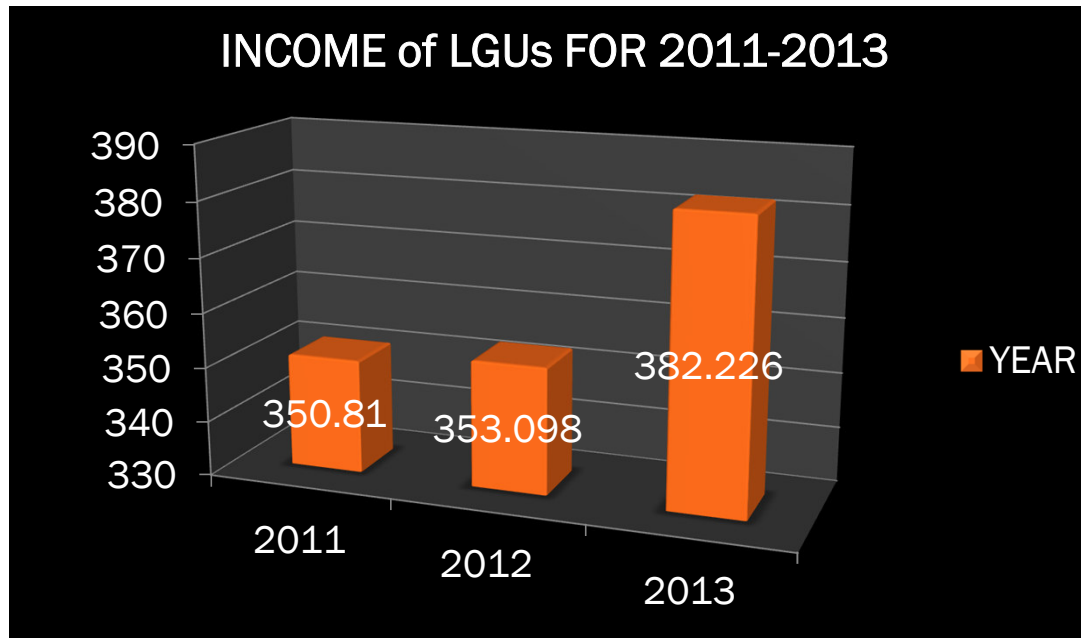
THE  
CITIZEN  
PARTICIPATORY  
AUDIT

NUMBER OF AUDITED LGUs  
ACROSS THE PHILIPPINES

(30 JUNE 2015)



# COA BY THE NUMBERS (2013)



\* Amounts indicated are in Billions of Pesos



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

## OMB CASES ON LGU OFFICIALS



### YEAR 2011

3,854 Complaints against Local Executives FILED

376 riped into FORMAL CHARGES

### YEAR 2013

2,028 of the 4,326 complaints filed were against LOCAL EXECUTIVES



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# THE CPA PILOTS IN LGU



- Marikina City Barangay Health Centers
- Quezon City Solid Waste Management Program
- Farm-to-Market Roads in the Provinces of Capiz, Palawan & Abra



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# MARIKINA BARANGAY HEALTH CENTERS



THE  
CITIZEN  
PARTICIPATORY  
AUDIT



# MARIKINA BARANGAY HEALTH CENTERS

## AUDIT OBJECTIVES

1. How well the BHCs operated in terms of the minimum requirements of the Department of Health (DOH) and the Department of Social Welfare and Development (DSWD)



2. How well the BHCs operated in terms of certain expectations of their clients.



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# MARIKINA BARANGAY HEALTH CENTERS

## CSO PARTICIPATION



ORIENTATION & PRE-TESTING OF QUESTIONNAIRES

Parameters of BHC operations obtained from existing policies of the DOH and DSWD through audit design meetings of the Auditors of DSWD, DOH and Marikina City; the CPA Project Management Team and COA's civil society organization partner, the ANSA-EAP.

Sampling of BHCs using the List of 4Ps Barangays provided by DSWD

Document analysis of DOH-required health reports, inventory reports, receipt and distribution of medicines, patient's cards, etc.

Configuring the Community Score Card

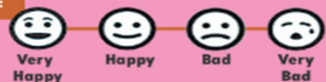


THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# MARIKINA BARANGAY HEALTH CENTERS

## AUDIT RESULTS

### LEGEND:



### SUMMARY OF COMMUNITY SCORECARD (CSC) RESULTS

The Community Scorecard (CSC) is a participatory, community-based monitoring and evaluation tool that enables citizens to assess the quality of public services such as a health center, school, public transport, water, waste disposal systems, etc. The CSC informs community members about available services in the community and their entitlements (karapatan) to these services. The CSC asks for users' direct feedback about the quality, efficiency, and accessibility of these services.

INDICATORS	SCORES			
	BRGY. FORTUNE	BRGY. MALANDAY	BRGY. NANGKA	BRGY. TUMANA
<b>FACILITIES</b>				
Beneficiaries	☹️	☹️	☹️	😊😊
Service Provider	😊☹️	😊	☹️☹️	😊
<b>PERSONNEL</b>				
Beneficiaries	☹️	😊	☹️	😊
Service Provider	😊😊	😊	😊	😊
<b>EQUIPMENT</b>				
Beneficiaries	☹️	☹️	☹️	😊
Service Provider	😊	☹️😊😊	😊	😊

INDICATORS	SCORES			
	BRGY. FORTUNE	BRGY. MALANDAY	BRGY. NANGKA	BRGY. TUMANA
<b>MEDICINES &amp; SUPPLIES</b>				
Beneficiaries	😊	😊	☹️	☹️
Service Provider	☹️	😊	😊😊	
<b>HEALTH SERVICES</b>				
Beneficiaries	😊	😊	☹️	😊
Service Provider	😊	😊	😊	😊
<b>RECORDS MANAGEMENT</b>				
Beneficiaries	😊	😊	☹️	☹️
Service Provider	😊	😊😊	😊	😊😊



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# QUEZON CITY SOLID WASTE MANAGEMENT PROGRAM



THE  
CITIZEN  
PARTICIPATORY  
AUDIT



GARBAGE COLLECTION AND SEGREGATION



# QUEZON CITY SOLID WASTE MANAGEMENT SYSTEM

## AUDIT OBJECTIVES



Validate compliance of QC's SWM Program with certain provisions of R.A. 9003 with the audit findings to flow into the regular financial/compliance audit

Determine the extent that a clean city has been achieved through the SWM efforts of QC.



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# QUEZON CITY SOLID WASTE MANAGEMENT SYSTEM

## CSO PARTICIPATION

### CSO Partner: PINASAMA and KAPITBISIG

- ❑ COA, with ANSA-EAP, and ASoG designed the survey tool
- ❑ PINASAMA and KAPITBISIG were the survey enumerators for the three largest barangays in Quezon City



SURVEY RESPONDENTS



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# QUEZON CITY SOLID WASTE MANAGEMENT SYSTEM

## AUDIT RESULTS

Quezon City has a Solid Management Board, but its composition is not in accordance with R.A. 9003 and its had very limited operations.

Quezon City has a Ten-Year Ecological SWM Plan, however, the Plan was not reviewed and updated every 2 years or as the need arises.

On the conduct of Information, Education and Communication Campaign – Majority (80%) of survey respondents were aware of on-going IEC campaigns.

On proper solid waste segregation – Majority (75%) of respondents indicated that they practice segregation of wastes.

On timely collection of solid waste – Majority (76%) of respondents said that their wastes were collected on Mondays. 31% were aware that such wastes were also collected on Fridays. 67% reported collection on Wednesdays.

Cleaning of thoroughfares and litter-prone areas – 52% indicated that they saw street sweepers in thoroughfares and litter prone areas.

51% of respondents gave an overall mark “CLEAN”; 10% gave an overall mark of “VERY CLEAN”; 29% gave a mark of “SLIGHTLY CLEAN”. Only 5% gave a mark of “DIRTY”

*There's more room for IMPROVEMENT...*



THE  
CITIZEN  
PARTICIPATORY  
AUDIT



WHAT'S

# NEXT?

# INSTITUTIONALIZATION



THE  
CITIZEN  
PARTICIPATORY  
AUDIT



THE  
CITIZEN  
PARTICIPATORY  
AUDIT

# Thank you!



Accountable

Responsive

Transparent

Participatory

