



# Ensuring Accountability through Public Participation and Innovative Audit Initiatives

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Michael G. Aguinaldo  
Chairperson  
Commission on Audit




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- Safety of personnel
  - Effectiveness
  - Efficiency
  - Economy

Photo by Kelly Sikkema

- *Bayanihan* Act resources:  
cash and in-kind
- From all sources
- Received & utilized by  
government agencies and  
private or non-government  
organizations

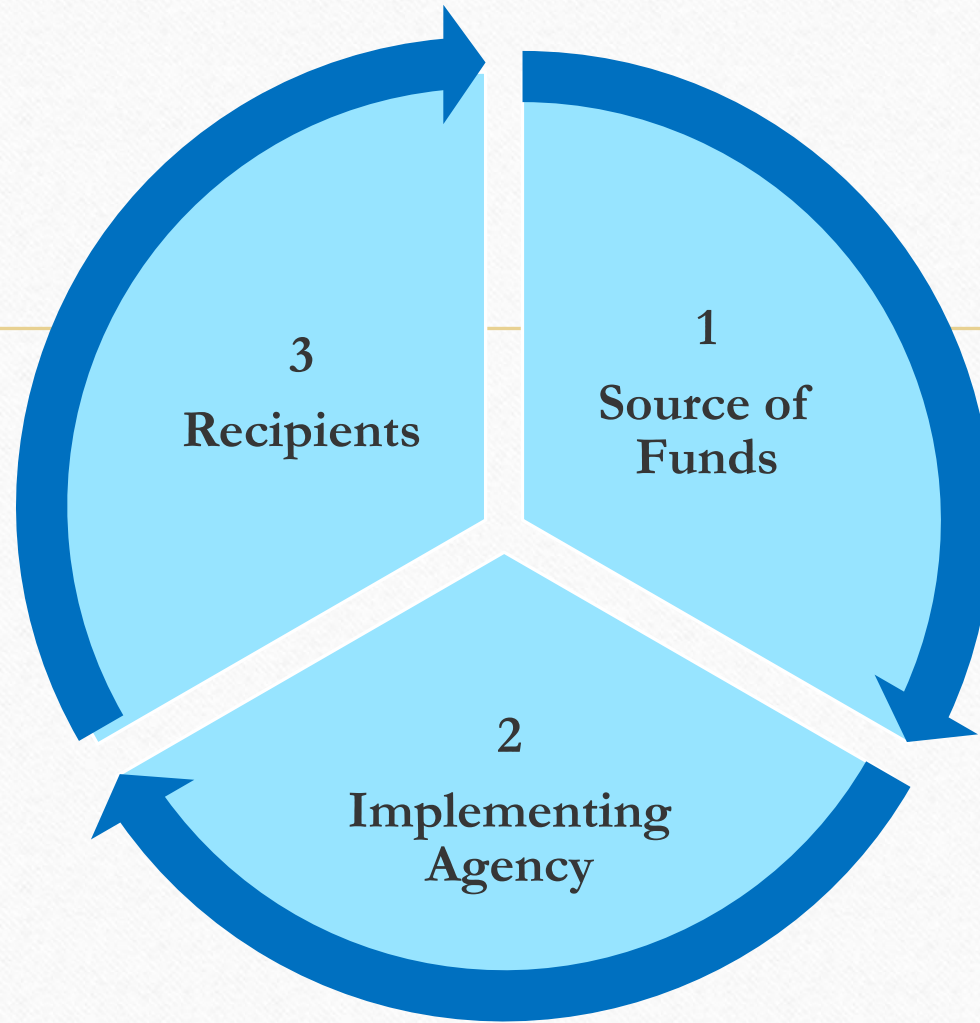
**FULLY & PROPERLY  
ACCOUNTED FOR**

# COVID-19-Related Funds / Resources

1. Aid/Donations from local and foreign sources
2. Funds released by the DBM for this purpose
3. Funds allocated from the agency regular budget for Disaster Risk Reduction and Management Program
4. Funds reallocated or realigned for this purpose

# Follow the money trail...

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# Audit covers the assessment of:

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1. Completeness of distribution & documentation
2. Accuracy of report
3. Existence and legitimacy of recipients
4. Return of unused/unexpended balances to the Bureau of the Treasury or the Donor



Photo from CNN

# Artificial Intelligence (AI): Machine Intelligence, Knowledge-based Audit, and Experience Learning

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## *Audit assistant*

- Processing volumes of digital data for faster and more efficient examination and audit
- Detecting *out-of-normal transactions* for a closer look and earliest possible detection of fraud

# **Artificial Intelligence (AI): Machine Intelligence, Knowledge-based Audit, and Experience Learning**

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- **Building capacity for remote audit**
- **Shifting to paperless submission of documents to the auditor**

# Artificial Intelligence (AI): Machine Intelligence, Knowledge-based Audit, and Experience Learning

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MIKA-EL website

<https://mika-el.coa.gov.ph/>

# WHAT is the Citizen Participatory Audit?

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1

A mechanism

for sharing of aspirations, goals, and objectives between the COA and civil society

# CPA Dialogues



# WHAT is the Citizen Participatory Audit?

## 2

A technique  
in conducting public audits with COA  
auditors, citizens, and members of civil  
society organizations in one audit team

# KAMANAVA Flood Control Project



# WHAT is the Citizen Participatory Audit?

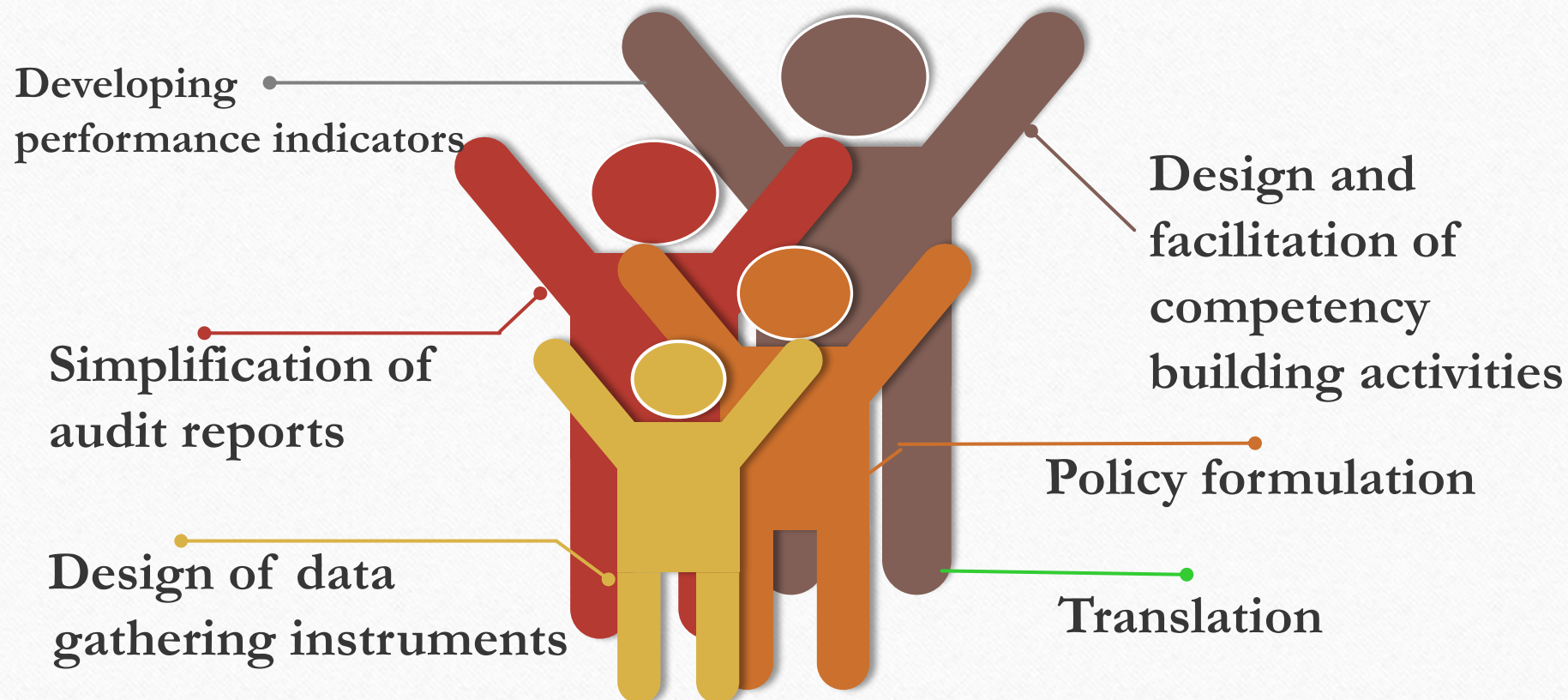
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3

A technique

for performing other tasks with civil society  
and the COA as partners

# Other Areas for COA- Citizen Partnership



# WHAT is the Citizen Participatory Audit?

4

A strategy

for reform built on the premise that public accountability can prosper only with a vigilant and involved citizenry



... after all, democracy  
is not just **FOR** the people;  
it is also **BY** the people.

# Harnessing the value of procurement data



# Areas for COA-Citizen Engagement

Validating financial and in-kind assistance:

- Existence & legitimacy of recipients
- Actual receipt in the amount prescribed by rules and regulations
- Actual receipt of the items

# Areas for COA-Citizen Engagement

## Validating:

- The efficiency of the agency's mechanism in the distribution of assistance

**Other areas for  
COA-Citizen Engagement?**

**Your suggestions are welcome.**

**Thank you.**