

Ensuring Accountability through Public Participation and Innovative Audit Initiatives

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- Safety of personnel
- Effectiveness
- Efficiency
- Economy

Photo by Kelly Sikkema

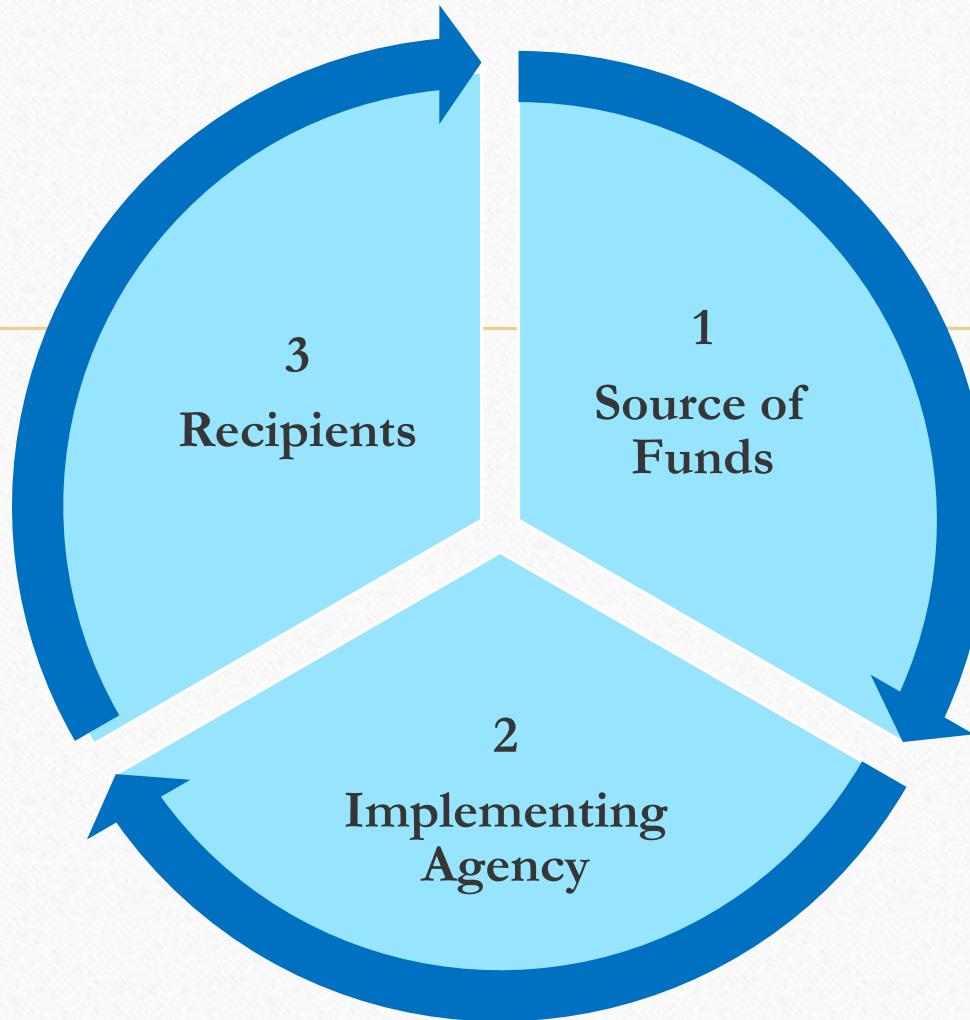
- *Bayanihan Act resources: cash and in-kind*
- From all sources
- Received & utilized by government agencies and private or non-government organizations

**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...



Audit covers the assessment of:

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

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

- 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

MIKA-EL website

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

WHAT is the Citizen Participatory Audit?

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

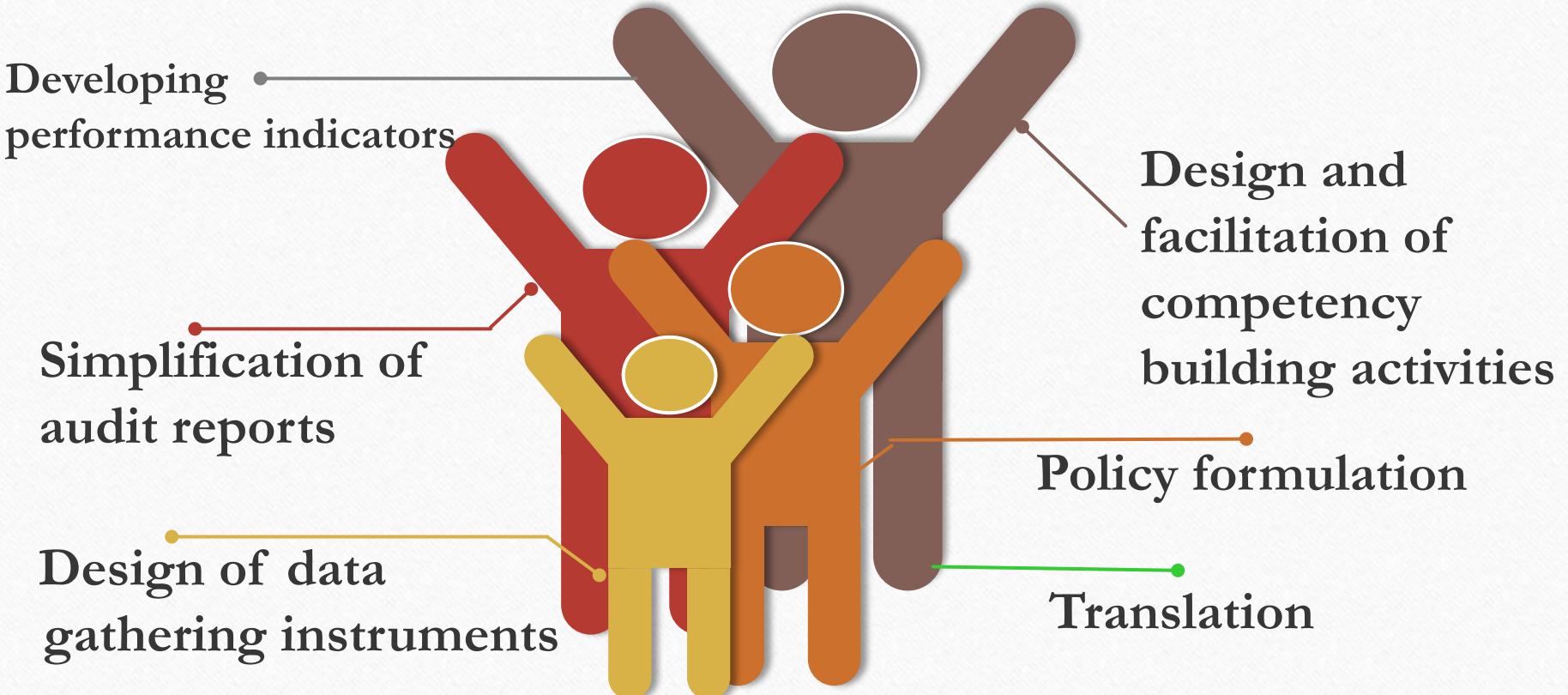


WHAT is the Citizen Participatory Audit?

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.