Commission on Audit
Working with the Private Sector

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Chairperson

May 17, 2016
4:00 – 5:30 pm

Citizen Participatory Audit

COA's Response to the challenge

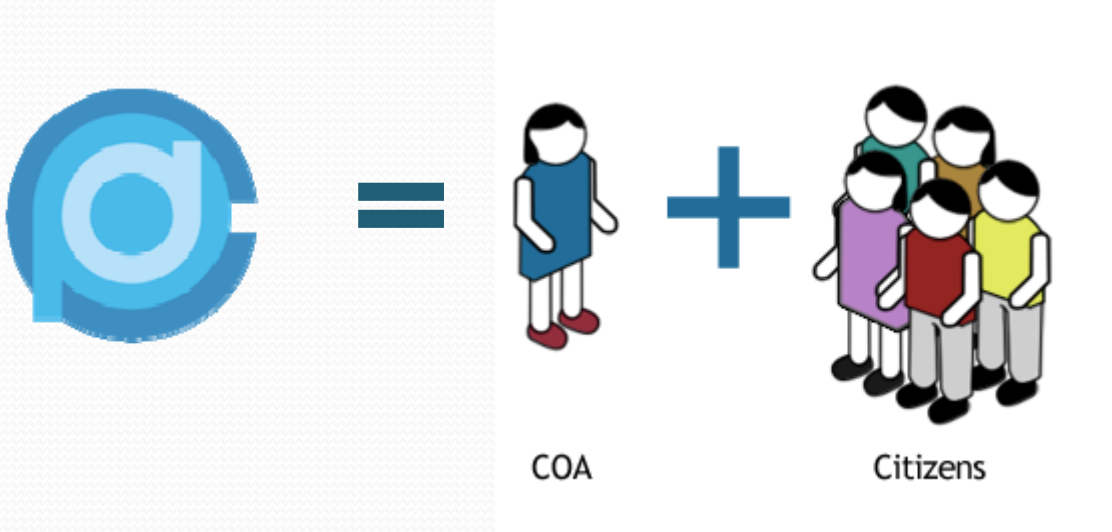
What is Citizen Participatory Audit (CPA)?

- A **mechanism for strategic partnership** and sharing of aspirations, goals and objectives between the COA and civil society.
- An **audit technique** that brings together CSOs, citizens, and COA auditors as one audit team.
- A **technique for citizen involvement** in various areas of COA's work as partners.

– COA Operational Guidelines

Social Accountability &

Citizen Participatory Audit



Citizens are included in the team to make government more effective, transparent, and accountable.

Always under the direct supervision and control of COA.

CPA Process (The Full Cycle Modality)

Step 1 — **CITIZEN BUY-IN AND SHARED AGENDA BUILDING**

Step 2 — **COMPETENCY BUILDING**

Step 3 — **MEMORANDUM OF AGREEMENT (MOA) SIGNING**

Step 4 — **CITIZEN PARTNER NOMINATION**

CPA Process (The Full Cycle Modality)

Step 5 — **CITIZEN AUTHORIZATION AS AUDIT TEAM MEMBER**

Step 6 — **AUDIT TEAM PLANNING**

Step 7 — **AUDIT TEAM FIELD WORK**

Step 8 — **AUDIT TEAM DATA ANALYSIS**

CPA Process (The Full Cycle Modality)

Step 9 — **AUDIT REPORTING**

Step 10 — **AUDIT MONITORING**

Step 11 — **ADVOCACY**

Citizen Participatory Audit Experiences

Farm to Market Roads in Palawan

PALAWAN farm-to-market ROADS

AUDIT IN BRIEF

The Citizen Participatory Audit (CPA) looked into selected FMR projects of LGUs in Palawan. Farm-to-Market Roads (FMRs) enhance the mobility of agricultural and marine produce, thereby improving the living conditions of the people province-wide.

Audit Objectives

The audit was conducted to:

- Ascertain the existence of appropriations for the FMR projects and to determine whether the amounts obligated did not exceed the allocations for the same;
- Determine whether the FMR's design complied with applicable design standards;
- Determine whether the procurement of materials and labor is in accordance with the provisions of RA No. 9184 and its R-IRR;
- Determine whether the reported accomplishments on FMRs exist and in accordance with the approved plans and specifications;
- Validate if reported accomplishments are in accordance with the contract schedule;
- Determine the reasonableness of the project cost;
- Determine whether the FMR project attained its main objectives of providing a safe and convenient transport of agricultural and fishery products.

Audit Results

The FMRs in the Province of Palawan had not fully provided the farmers and fisherfolks a safe, efficient and effective transport of agricultural and fishery products due to:

1. Delayed project implementation;
2. Absence of detailed engineering activities;
3. Lack of monitoring of project implementation;
4. Road defects;
5. Improper selection of the project location;
6. Non-compliance with RA 9184: Government Procurement Reform Act

Reasonableness of project costs and actual work accomplished could not be validated due to absence of supporting documents. This includes Program of Works, plans and drawings, and Statement of Work Accomplished.

Scope and Methodology

The CPA looked into locally-funded FMRs implemented by LGUs, either by administration or by contract. The following methodologies were used:

1. Identifying and understanding the applicable laws, rules and regulations to be applied in the conduct of audit;
2. Gathering of reports and relevant information regarding the implementation of FMRs;
3. Using the geo-tagging technology to capture actual location and shots of FMRs;
4. Communicating to the auditee agency their deficiencies in report submission, if any;
5. Conduct of inspection of the municipality's FMR to determine their existence and condition;
6. Interview with the residents in the area;
7. Processing/analysis of the data gathered by the COA Auditors Technical Audit Specialist and CSOs

Audit Conclusion

The CPA found that:

1. FMRs in Palawan have a direct effect on the lives of the farmers in the area
2. FMRs require more funding
3. Some FMRs were not strategically located
4. The benefits derived from the maintenance of FMR projects were of short duration
5. Road maintenance projects were identified by LGUs as FMR

Audit Recommendations

- Ensure strict compliance with the requirements set forth in RA 9184 and its R-IRR;
- Require the contractor to rectify the defects noted and to settle liquidated damages, if any;
- Conduct evaluation and monitoring to ensure that corrective actions are taken;
- (Dis)continue the project, if applicable;
- Ensure that the initial year of warranty for structural defects is covered with warranty security;
- Ensure that final acceptance is made one (1) year after the date of completion;
- Scrutinize stipulations of the contract;
- Prepare Program of Work duly supported by the plans and specification as required activities of Detailed Engineering of Annex A of the Revised IRR including quality control program;
- Comply with the DPWH Department Order No. 11 dated February 3 2014 that there should be no more re-gravelling/re-shaping of FMRs;
- Determine project sites based on the need for FMRs and upon consultation with farmer-beneficiaries; and
- Impose disciplinary/administrative action to persons responsible.

Republic of the Philippines Commission on Audit

citizen participatory audit

Citizen Participatory Audit Experiences

Solid Waste Management of Quezon City

Implementation of the Solid Waste Management Program of Quezon City
Audit-in-Brief

1. BACKGROUND

Republic Act (R.A.) No. 9003, otherwise known as The Ecological Solid Waste Management (SWM) Act was approved into law on January 26, 2001. It adopts, among others, the State policy of a systematic, comprehensive and ecological solid waste management program.

The Law retains primary enforcement and responsibility of solid waste management with local government units (LGU) while establishing a cooperative effort among the national government, other LGUs, Non-government organizations, and the private sector.

2. AUDIT FOCUS

- Quezon City's (QC) SWM Program (garbage collection and street sweeping components)
- QC as the biggest city in the National Capital Region
- Citizen Participatory Audit (CPA) approach conducted with direct involvement of citizens

3. AUDIT OBJECTIVES

3.1 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;

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

4. AUDIT CRITERIA

4.1 R.A. 9003, Sections 12 and 16
- Implementing Rules and Regulations (IRR)
  - Part II, Rule V, Section, 4 (g)
  - Part II, Rule VI, Section 5
  - Part V, Rule VII, Sections 1 (a) and 1 (d)
  - Part VI, Rule XXI, Section 3(b)

4.2 Contract requirements on system of collection, collection schedule, mode of collection, cleaning of litter-prone areas

4.3 Public expectations on cleanliness of their communities and surroundings.

5. AUDIT METHODOLOGY

5.1 Understanding the law and rules and regulations on Ecological Solid Waste Management through a briefing conducted by the Department of Environment and Natural Resources;

5.2 Understanding QC's operationalization of R.A. 9003 through a briefing conducted by the City's Environmental Protection and Waste Management Department (EPWMB);

5.3 Document analysis; and

5.4 Citizen survey with assistance from civil society partners.

6. AUDIT PERIOD

- Audit planning and fieldwork: April to May 2013
- Data processing and analysis, including report writing: June to September 2013

SCOPE AND METHODOLOGY

1. Audit Design Meeting (ADM)

   Agreements on:
   a. Audit focus
   b. Audit questions
   c. Methodology (citizen survey and document analysis)
   d. Milestones, and
   e. Tasking

2. Survey Plan
   - Stratified Sampling
     - Sample barangays (Produced the biggest volume of solid waste and with the biggest population):
       - Commonwealth,
       - Kalligayahan, and
       - Tandang Sora
     - Sample cells
       A 'cell' route is equal to one unit collection vehicle. The model and classification or type is dictated by the demographic or topographic condition of the cell route area, the vehicular movement and other situations which will hamper or obstruct its activity
       - 100% of the non-biodegradable cells in the three barangays

3. Briefing with the EPWMB

4. Developing the Survey Questionnaire
   - By the QC Audit Team, Affiliated Network for Social Accountability in East Asia and the Pacific (ANSA-EAP), CPA Project Management Team, COA Director in Charge of Environment Audit, environment expert/ resource person from the Ateneo School of Government (ASoG), and prospective CSO partners
   - Parameters for selection of CSOs
     - Quezon City based
     - Environment is a priority
     - Can mobilize volunteers within the 2 week timeframe of the audit field work
   - Sample respondents (households)
     - Sample size for 3 barangays: 100% of the households in sample cells (384 plus 10% of 384 for spoiled questionnaires; 95% confidence interval with 05 margin of error)
     - Sample size per barangay: Ratio of sample cell and barangay population
     - Sampling: Random start number and interval identified using a calculator (No. cell, every 6th street, every 6th household; 1 respondent per household)
   - Engaging the CSOs
     - ANSA-EAP prepared a list of CSOs that complied with parameters a and b
     - Meetings with individual CSOs were held to determine readiness and willingness to participate and mobilize in 3 days
   - Areas of Inquiry:
     - Based on contract for garbage collection
     - Satisfaction with overall cleanliness in community

5. Engaging the barangay officials

6. Orientation for the Citizen Survey, the testing of the Survey Questionnaire and Briefing on the QC SWM Program

7. Conducting the Survey
   - Administered by enumerators of partner CSOs
   - Data Collection: 3 days / 1 day per barangay

8. Survey Data Processing
   - Data encoding
   - Qualitative and quantitative data processing

9. Post Survey Debriefing of Enumerators

" There is still much room for improvement ... 29% gave a mark of only "slightly clean."

7. AUDIT RESULTS

7.1 Quezon City has a Solid Waste Management Board (SWMB) created by virtue of Ordinance No. SP-1512, S. 2001 but its composition is not in accordance with Section 12 of R.A. No. 9003 (otherwise known as The Ecological Solid Waste Management Act); Section 5, Rule VI of its Implementing Rules and Regulations; and it had very limited operations.

7.2 Quezon City has a Ten-Year Ecological SWM Plan (2007–2016) pursuant to Section 16 of R.A. No. 9003. There are coordinated efforts with component barangays as regards the implementation of the Plan. However, the Plan was not reviewed and updated every two (2) years or as the need arises, contrary to Section 12 of R.A. 9003 and Section 4(g) of its IRR.

Results of the Citizen Survey:

7.3. On the conduct of Information, Education and Communication (IEC) Campaign –
- Majority (80%, or 398 of 496) of survey respondents were aware of on-going IEC campaigns about proper solid waste management within their communities

7.4. On proper solid waste segregation –
- Majority (75%, 371 of 496) of respondents indicated that they practice segregation of their biodegradable and non-biodegradable wastes

7.5. On timely collection of solid waste –
- Majority (76%, 375 of 496) of respondents said that their biodegradable wastes were collected on Mondays. Less than half (31%, 156 of 496) were aware that such wastes were also collected on Fridays. Majority (67%, 333 of 496) of respondents reported collection of non-biodegradable wastes on Wednesdays

7.6. Cleaning of thoroughfares and litter-prone areas
- More than half (52%, or 256 of 496) of the respondents indicated that they saw street sweepers in thoroughfares and litter-prone areas, particularly in the barangay

7.7 A majority (51% or 253 of 496) of the respondents gave an overall mark of "clean", 10% (48 of 496) gave an overall mark of "very clean" and 29% (142 of 496) gave a mark of "slightly clean". Only 5% gave a mark of "dirty". Five per cent of the respondents did not answer.

7.8 Almost all of the respondents were satisfied, at varying degrees, with the cleanliness of their communities.

"Not understanding the purpose and process of waste segregation" was identified as the reason why 25% of the respondents did not practice segregation of biodegradable and non-biodegradable waste.

Therefore, more targeted IEC campaigns to address this 25% of the population are still needed to enjoin them as active partners of the City in achieving its environmental goals.

8. CONCLUSIONS

8.1 In terms of the adoption of the Ten-Year Ecological Solid Waste Management Plan, the City was found complying. There were however, instances of non-compliance in regard to the review and updating of the Plan and the composition and operation of the City Solid Waste Management Board

9. RECOMMENDATIONS FOR EXECUTIVE ACTION

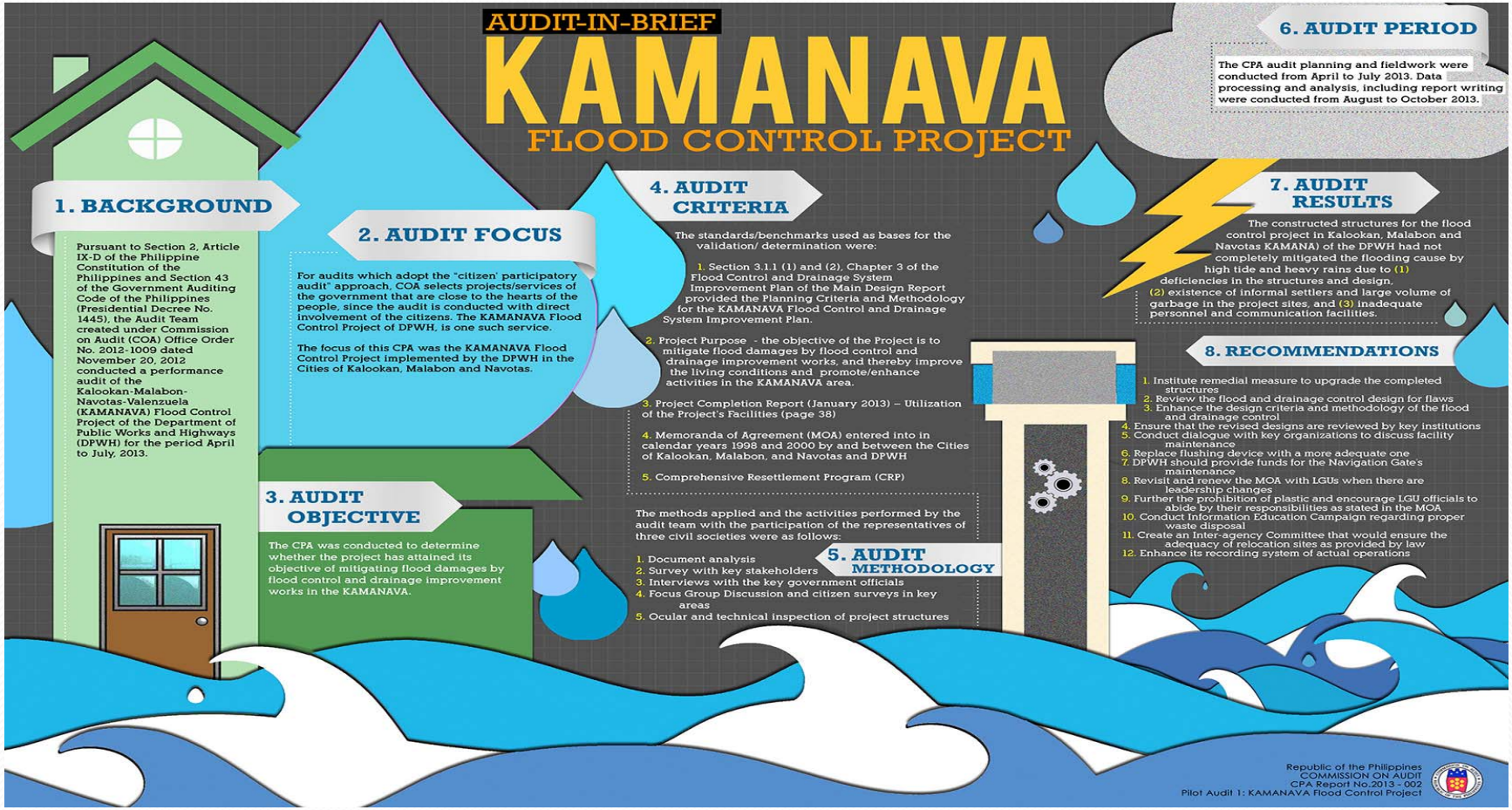
9.1 On the creation of the City Solid Waste Management Board
- The Board should be reconstituted to conform to the membership requirements of the R.A. No. 9003; and to optimize the involvement of civil society as envisioned in the Law.

9.2 On the review and updating of the Ten-Year Ecological Solid Waste Management Plan
- The Plan should be reviewed and updated as required by Law to ensure its sustainability, relevance and effectiveness.

9.3 On overall cleanliness
- To improve future IEC campaigns, the Quezon City LGU should be more systematic in their identification of the specific IEC campaign activities embodied in Service Agreements of Solid Waste Cleaning, Collection, and Disposal Contractors both to ensure effectiveness of the campaigns and to ensure that only services rendered are paid for
- IEC campaigns should be collaborated with the Barangay officials concerned.
- Consider the following recommendations given by survey respondents to improve garbage collection:
  - Continued and stricter implementation of waste segregation
  - Thorough collection of waste based on set schedules
  - Scheduling of additional days for collection of solid wastes

Citizen Participatory Audit Experiences

KAMANAVA Flood Control Project



Citizen Participatory Audit Experiences

Pilot Audit of Barangay Health Centers

Marikina City

MARIKINA CITY
Barangay Health Centers
AUDIT-IN-BRIEF

For the third pilot run of the Citizen Participatory Audit (CPA) Project, COA and Affiliated Network for Social Accountability in East Asia and the Pacific (ANSA-EAP) have selected to audit the Pantawid Pamilyang Pilipino Program (4Ps) health conditionality using the Community Score Card (CSC).

The CSC measured the performance of Barangay Health Centers based on the Quality Standard List (QSL) for Rural Health Units (RHU) and from the perspective of the 4Ps beneficiaries, which is the citizens' participation in the project.

AUDIT FOCUS

For audits which adopt the Citizen Participatory Audit (CPA) approach, COA selects projects/services of the government that are close to the hearts of the people, like the medical services provided by BHCs.

The focus of the citizen participatory audit was Marikina City's health centers located in Barangays Tumana, Malanday, Nangka and the Pugad Lawin Health Center in Barangay Fortune. These health centers were selected because they have the most number of enrolled 4Ps beneficiaries from among all 17 BHCs of the City.

AUDIT OBJECTIVES

The Citizen Participatory Audit was conducted to determine:

1. How well the BHC operated in terms of the minimum requirements of the Department of Health (DOH) and of the DSWD.

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

AUDIT CRITERIA

The standards/benchmarks used as basis for the validation/ determination were:

1. Sentrong Sigla Movement: Quality Standards List for Rural Health Units and Health Centers (October 2000)
2. DSWD A.O. No. 16 series of 2008: Guidelines on the Implementation of Pantawid Pamilyang Pilipino Program (4Ps)
T3. PhilHealth Circular No. 24 series of 2012: Entitlement to NHIP Benefits of all Pantawid Pamilyang Pilipino Program Beneficiaries of the DSWD

AUDIT METHODOLOGY

1. Understanding the law and rules and regulations on how BHCs should operate;
2. Sampling of BHCs using the List of 4Ps Barangays provided by the DSWD;
3. Document analysis of DOH-required health reports, inventory reports, receipt and distribution of medicines, patient's cards, etc.;
4. Configuring the Community Score Card (CSC) with the assistance of civil society partners;
5. Ocular inspection/validation; and
6. Data processing/analysis.

AUDIT RESULTS

LEGEND: Very Happy, Happy, Bad, Very Bad

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
FACILITIES				
Beneficiaries	Very Happy	Happy	Very Happy	Very Happy, Very Happy
Service Provider	Very Happy, Very Happy	Happy	Very Happy, Very Happy	Very Happy
PERSONNEL				
Beneficiaries	Very Happy	Very Happy	Very Happy	Very Happy
Service Provider	Very Happy, Very Happy	Very Happy	Very Happy	Very Happy
EQUIPMENT				
Beneficiaries	Very Happy	Very Happy	Very Happy	Very Happy
Service Provider	Very Happy	Very Bad, Very Happy, Very Happy	Very Happy	Very Happy

INDICATORS	SCORES			
	BRGY. FORTUNE	BRGY. MALANDAY	BRGY. NANGKA	BRGY. TUMANA
MEDICINES & SUPPLIES				
Beneficiaries	Very Happy	Very Happy	Very Happy	Very Bad
Service Provider	Very Bad	Very Happy	Very Happy, Very Happy	
HEALTH SERVICES				
Beneficiaries	Very Happy	Very Happy	Very Happy	Very Happy
Service Provider	Very Happy	Very Happy	Very Happy	Very Happy
RECORDS MANAGEMENT				
Beneficiaries	Very Happy	Very Happy	Very Happy	Very Bad
Service Provider	Very Happy	Very Happy, Very Happy	Very Happy	Very Happy, Very Happy

Kindly refer to the CPA report for the complete documentation of results from the CSC (p.77-81) and the validation report (p.83-116)

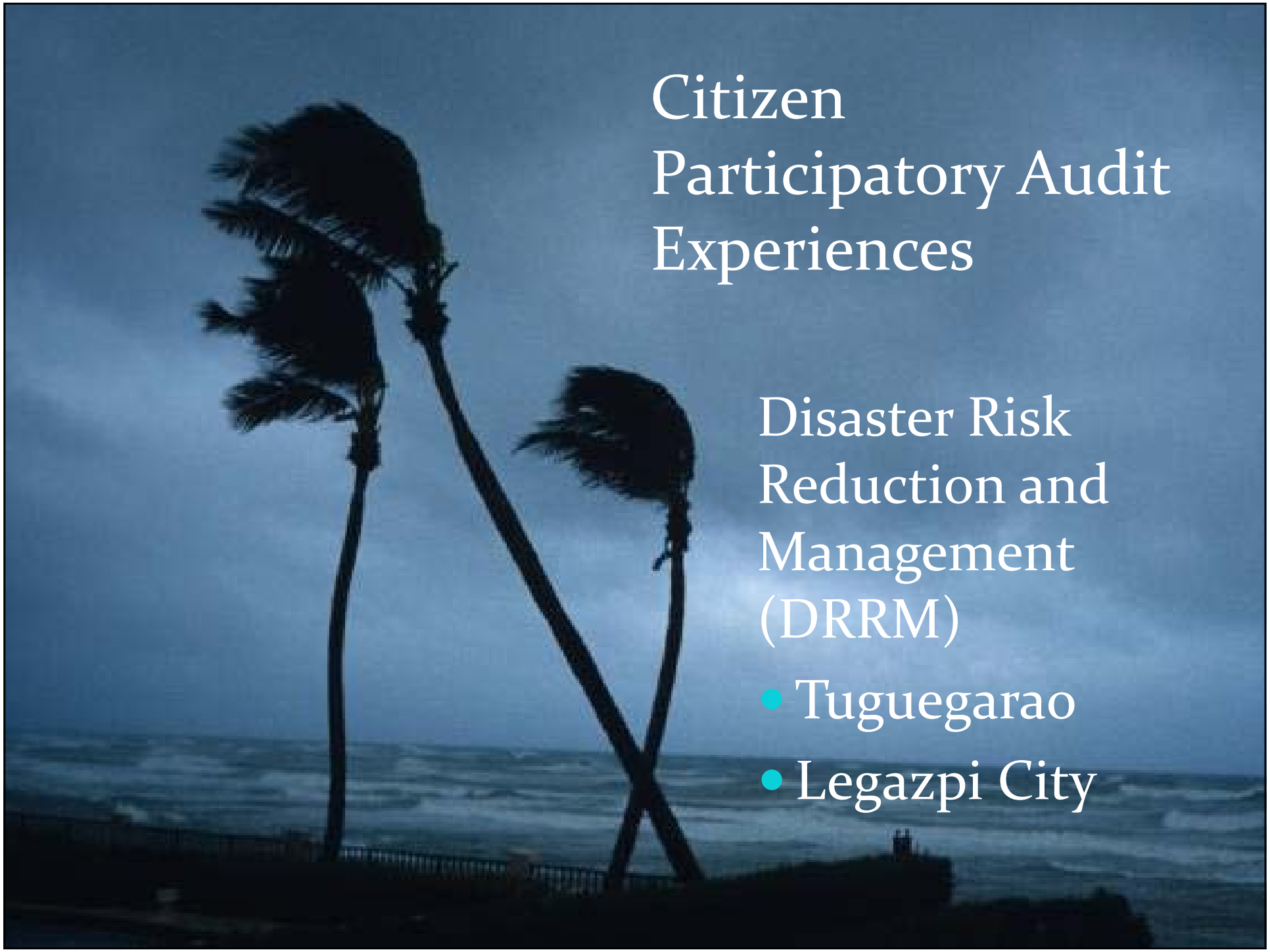
Citizen Participatory Audit Experiences

DPWH Tourism Roads (Surigao)

Citizen Participatory Audit Experiences

DepEd Water Sanitation and Hygiene

- Pampanga
- Antipolo City
- Cagayan de Oro



Citizen Participatory Audit Experiences

Disaster Risk Reduction and Management (DRRM)

- Tuguegarao
- Legazpi City

Citizen Participatory Audit Experiences

Solid Waste Management of LGUs in Metro Manila

An Invitation for CPA Partnership

THANK YOU