EIXO 1 – AUDITORIA PÚBLICA CENTRADA NO CIDADÃO

CITIZEN-CENTERED PUBLIC AUDITING IN BOTSWANA

MMABATHO KOSIE
Chief auditor, SAI Botswana. Expert in Policy Development and Policy Analysis. Expert in research and Analysis. Expert in identification of business areas, assessing risks, methodology for Prioritisation of audits. Successfully facilitated the development of the first Annual overall Audit Plan (AOAP) in 2023. Accomplished certified performance auditor with eighteen (23) years of progressive experience in the field and very knowledgeable on the field. Performance Audit Best Performance for 2011/2012. Exceptional leader talented at facilitation of three (3) module performance audit course locally and regionally with outstanding training and presentation skills. Achievements include developing strategy for use in the audits of implementation of Sustainable Development Goals (SDGs). Expert in audits of Sustainable Development Goals (SDGs). Experienced Performance Auditor with leadership skills and ready to work in a challenging position with room for advancement. History of being an effective team leader with full understanding of the organization and team needs. Competent professional with effective audit review, analysis and report writing skills. An effective leader willing to interact with office personnel and decision makers. Ability to develop strategy for Performance Audit to ensure prioritization activities. Strong work ethic and commitment to integrity and quality audit reports and eager to join a team and help improve organizational productivity focus. History of being effective in promoting effective communication, relationship building and time management skills. Highly ambitious with history of suggesting initiatives within performance audit.

1. INTRODUCTION

This paper discusses the need to strengthen good governance, transparency and accountability in Botswana through citizen-centered public auditing. Creating avenues for public participation in the audit process both facilitates and supports transparency, accountability, and the effectiveness of public services and relevant public access to audit information, enhancing citizens participation in the audit process. Citizen-centered public audits leverage citizen knowledge and perspectives to improve the effectiveness of public audits and strengthen democratic oversight. Transparency and accountability are prerequisites for progressive governance and building trust between the public, public institutions, private sector and civic institutions.

The objective of this paper is to advocate for opening up of Botswana's citizen centered public audits. The principles of transparency, accountability, and citizen

engagement are increasingly emphasized within the broader context of public financial management (PFM) reforms in Botswana. While, Botswana has performed highly in terms of political governance indicators, economic performance, and credit rating among others (BIDPA,2011) performance in indices of public participation across four stages of budget cycle, that is, the public engagement with the executive, legislature, and supreme audit institutions has been generally low. According to the 2023 Open Budget Survey (OBS), Sub-Saharan African countries' performance on public participation was low. Botswana performance was 13%, whilst South Africa (35), Zambia (26), Zimbabwe (22) and Namibia (20). Some countries such as South Korea (65), United Kingdom (54), outperformed Botswana.

Factors Contributing to Low Performance

The contributing factors to low performance in public participation in Botswana are the following;

- The implication of 13% of OBS performance rating on public participation in fiscal policies is that, the Government of Botswana provides only some information to the public. Also, data availability and accessibility on audit reports by the Supreme Audit Institution (SAI) Botswana is limited and not periodic. The ability of citizens to participate effectively in audits often depends on their access to information about the audit process, findings, and the rationale behind decisions. If this information is not readily available or easily understandable, participation will likely be hindered. Therefore, this is challenging for citizens to make government accountable for its management of public Finance.
- The Public Audit Act, 2012, and the Public Finance Management Act, 2021, provide the legal basis for public auditing and financial management, respectively, focusing on accountability and the efficient use of public resources. However, Citizen-centered public auditing is not explicitly defined as a specific, separate concept or process in the existing legal and policy frameworks.

- Lack of public engagements to promote the audit mandate and the importance of citizen participation. In Botswana, citizens do not fully understand their significance in public accountability or avenues for participation. Although no data exists; it can be argued that to a certain extent, citizens understand the purpose of audits. However, the technical nature of auditing and financial reporting can also be a barrier to engagement. and make citizens understand the significance of audits
- The Sustainable Development Goals (SDGs) underpin "leave no one behind" as central and transformative promise of the 2030 Agenda. Also, SDG 16 emphasizes building effective, accountable, and transparent institutions, ensuring public access to information, and providing legal identity for all. However, challenges still persist, particularly in involving citizens in audit processes, understanding their needs and perspectives, and ensuring audit findings address public concerns, which can indirectly contribute to achieving the SDGs. The INTOSAI Development Initiative (IDI), 2020 and 2023 reports highlight that inadequacy of legal framework predominately remains an issue in Lower Income countries.
- According to the V-DEM Democracy Report, 2025, Democracy levels in Sub-Saharan Africa have declined in past years with the region being back to its 2000-level. Declines in some of the more democratic countries like Benin, Botswana, and Ghana contribute to the ongoing trend of autocratization. Since democracy is rule by the people, it arguably matters how many people enjoy democratic rights and freedoms. Botswana has since declined from a liberal democracy to an electoral democracy.
- Lack of leveraging technology to drive citizen participation and accountability. There is no successful models that have been developed and adapted to, for suitability of Botswana context.

2. INSTITUTIONAL LANDSCAPE AND CITIZEN CENTERED PUBLIC AUDITING

The institutional landscape on citizen-centered public auditing in Botswana is primarily shaped by the Office of the Auditor General (OAG), which is mandated by Section 124 of the Constitution of Botswana, to audit public accounts and submit reports to Parliament. While the OAG focuses on financial, performance, and IT audits, the extent to which these audits are "citizen-centered" is influenced by various factors, including legislative frameworks, public participation in budget processes, and the capacity of civil society to engage with audit findings. The following are the key institutions and their role;

- **Office of the Auditor General (OAG):**
  This is the supreme audit institution in Botswana, responsible for ensuring accountability and value for money in the public sector. The OAG conducts financial and performance audits of government ministries, local authorities, and parastatals. Their audit reports are made public, providing a basis for citizen scrutiny.
- **Parliament**
  The Minister responsible for finance presents the OAG's reports to the National Assembly as per Section 20 (1) of the Public Audit Act, 2012. The reports can be debated and examined by elected representatives, providing a platform for public accountability.
- **Ministry of Finance:**
  Responsible for drafting budget estimates and overseeing public financial administration, contributing to the transparency and predictability of public finances.
- **Civil Society Organizations (CSOs):**
  While not directly involved in conducting public audits, CSOs play a role in advocating for greater transparency and public participation in governance processes, including fiscal policies. Botswana has seen efforts to enhance CSO involvement in mechanisms like the African Peer Review Mechanism (APRM).

In a democratic society, government is based on the consent of the governed. Transparency and accountability are therefore key. Historically, Botswana has demonstrated high levels of transparency and accountability. Its performance according to several governance indicators over the last few years, however, warrants discussion. The World Governance Indicators 2019 report shows that Botswana's score across six indicators remains impressive. Between 1996 and 2018, it has consistently ranked among the top third performers in the world. However, a worrying decline in the 'Voice and Accountability' sub-indicator can be observed. This indicator captures the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association and freedom of the media (AGDP BAPS Report, 2021)

3. WHY IS CITIZEN CENTERED PUBLIC AUDITING IMPORTANT?

Section 124(5) of the Constitution establishes the Office of the Auditor General, an oversight body, as an independent government department. That the OAG is given the latitude to select which departments or functions of government to audits, lends it great amounts of power to enhance the public budgeting through citizen centered public auditing.

Making a Difference in the Lives of the Citizens: Promoting Accountability and Transparency

Public sector auditing, as championed by the Supreme Audit Institutions (SAIs), is an important factor in making a difference to the lives of citizens. The auditing of government and public sector entities by SAIs has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources. Such awareness supports desirable values and underpins accountability mechanisms, which in turn leads to improved decisions. Once SAIs' audit results have been made public, citizens are able to hold the custodians of public resources accountable. In this way SAIs promote the efficiency, accountability,

effectiveness and transparency of public administration.[1] An independent, effective and credible SAI is therefore an essential component in a democratic system where accountability, transparency and integrity are indispensable parts of a stable democracy. INTOSAI-P-12, Principle 4, emphasises that SAIs should report on audit results and thereby enabling the public to hold government and public sector entities accountable. Also, SAIs should make their reports publicly available in a timely manner and facilitate access to their reports by all their stakeholders, using appropriate communication tools. Principle 6(4) underscores for SAIs to interact appropriately with the media in order to facilitate communication with the citizens. This involves being responsive to risks and changes in their external environment, communicating more effectively with stakeholders, and being a credible source of independent and objective insights to improve government agencies. Moreover, the standard emphasizes the importance of SAIs leading by example by adopting transparency and accountability practices themselves.

Assessment

Botswana publishes its Audit Report. Challenges that remain are that the Audit Report is compiled without the input of the public, and thus the OAG lack feedback from the public. The publicity and availability of the Audit Reports remain inadequate. There are seldom opportunities given to the public to give their feedback to the OAG. Another challenge to the effectiveness of the OAG has the inadequacy of follow up audits by Parliament and the Executive to queries or complaints made by the office (BIDPA, 2011). Furthermore, the OAG remains the only public institution that has no external auditor. While international best practice is to have SAIs audited, Botswana is yet to undertake this practice, which might lead to decline in transparency and accountability.

Contribution to Better Governance

United Nations General Assembly Resolution A/66/209[1]

Citizen Participation is a central element to democracy. It is also critical in public financial management for better results. Citizen engagement in PFM refers to the variety of ways in which citizens interact directly with public authorities throughout the key phases of the PFM cycle and one of the phases being eternal scrutiny and audit. Citizen participation can be through face-to-face communication, deliberation, or input to decision making, through written forms of communication including the internet, or by a combination of different mechanisms. In India it ranges from one-off public consultation or invitations for submissions, to an ongoing and institutionalized relationship through social audits in regular public surveys, standing advisory bodies, or participatory budgeting (PB) where citizens vote on and decide how a specific line in the budget will actually be spent (World Bank Group, 2021).

Assessment

In Botswana, Citizens and civil society organizations (CSOs) do not actively participate in various stages of the audit process, including planning, data collection, analysis, and reporting. The question that would also be of importance is, the assurance of SAI independence and ethical considerations on audits such as social audits and or on the participation of citizens in this regard.

Healthy External Audit Ecosystem

As part of increasing impact, the INTOSAI Capacity Building Committee (INTCBC) has established a task force that will seek to achieve a strengthened external audit ecosystem for the public sector through a mutually beneficial relationship between Supreme Audit Institutions and the citizens of their respective countries. The goal of the task force is to identify and share good practices of citizen participation and/or civil society engagement in the work of SAIs, as well as developing initiatives, tools and approaches to support the implementation of such good practices as a means of promoting the value and benefits of SAIs.

Assessment

The OAG remains with no suitable approaches and tools for citizens to provide valuable insights and perspectives, leading to more comprehensive and effective audits, particularly in areas where citizens have first-hand knowledge and experience such in Social Audits.

CONCLUSION

This paper has given description and assessments of Citizen centered public auditing in Botswana. These include;

1. Engaging stakeholders in the audit process, including government entities, citizens, and civil society, can be challenging, but also is crucial for effective quality management.
2. The legislative frameworks only provide legal basis for public auditing and financial management, but are silent on citizen participation.
3. The OBS has shown that in Botswana, public participation is very low.
4. The lack of transparency of Botswana's public budget processes and PFM minimizes the ability of citizens and other stakeholders to hold public officials accountable;
5. The function of the SAI and the legislature are impeded by lack of public participation.

RECOMMENDATIONS: HOW TO IMPROVE CITIZEN CENTERED PUBLIC AUDITING IN BOTSWANA

1. The necessary legislative frameworks especially the Public Audit Act and the Public Financial Management Acts, should be amended in order to include the Citizen Participation aspect in the PFM cycle.

2. There should be introduction of other citizen centered types of audits such as social audits, Citizen Participatory audits (CPA). This requires strong political will and commitment from the SAI and other related government institutions.
3. Improve data accessibility and information for citizens to participate effectively
4. Produce audit reports that are easy for citizens to understand and effectively contribute.
5. Improve citizens and CSOs engagements and capacity building for effective participation in the audit process
6. There is need to establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations

REFERENCES

African Peer Review Mechanism. (2021). *The Big Governance Issues in Botswana. A Civil Society Submission to the African Peer Review Mechanisms.* Gaborone. Botswana APRM Popular Sensitisation.

BIDPA. (2011). *Enhancing Public Budget Transparency in Botswana: Why and How?* Gaborone. Government Printer.

Government of Botswana. (1966). *Constitution of Botswana*. Gaborone: Government Printer

Government of Botswana. (2012). *Public Audit Act.* Gaborone. Government Printer

Government of Botswana. (2013). *Public Finance Management Act.* Gaborone. Government Printer

International Budget Partnership. (2023). *Open Budget Survey 2023*. Washington, D. C.: International Budget Partnership.

Nord M. et. al. (2025). *Democracy Report 2025: 25 Years of Autocratization – Democracy Trumped?* University of Gothenburg: V-Dem Institute.

World Bank Group. (2021). *Mainstreaming Citizen Engagement in Public Financial Management for Better Results.* World Bank.