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Republic of Tunisia

Strengthening Accountability and Oversight Institutions in Tunisia

Project Completion Summary Note

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MIDDLE EAST AND NORTH AFRICA



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Project Completion Summary

I. Project Overall Background and Objectives

Since 2011, Tunisia has witnessed a transitional period characterized by notable progress in accountability and good governance. Since 2014, the transition in Tunisia made steady progress with the adoption of the new Constitution and the successful completion of both parliamentary and presidential elections. This achievement marked Tunisia's first electoral transfer of power since the 2011 Jasmine Revolution and gave the country its first democratically elected parliament and president. Emblematic post-revolution reforms to strengthen governance and social accountability in the country were implemented including, among others, the revision of the law on Freedom of Association and the legal framework to allow public access to information, especially information on budgets and the government financial activities, and allowing the Court of Accounts audit reports to be published. An integral element of the new Constitution in Tunisia is also the central role of parliament in strengthening voice and participation. These national reform efforts for greater openness and public participation had been reinforced by global engagements such as the Open Government Partnership (OGP) that have contributed to help ensuring increased transparency and accountability to the Tunisian people.¹ Furthermore, a new global trend calls for SAIs to increasingly look for innovative ways to engage citizens and leverage the capacity of civil society, thus building on the emerging global consensus that the impact of external audit on strengthening overall PFM system can be improved through the involvement of citizen and non-executive stakeholders, including the parliament.

Nonetheless, strengthening the capacity of the Legislature and the Supreme Audit Institution (SAI) to adhere to its role and responsibility efficiently and effectively remained a major concern in Tunisia, particularly considering the direct impact these institutions have on the success of the ongoing reform process in the country. This project was designed to respond to strong demands for support from the People's Representative Assembly (l'Assemblée des Représentants du Peuple-ARP) and the Court of Accounts (Cour des Comptes) of Tunisia in the form of technical assistance and capacity building in the areas of financial oversight and public engagement.

II. Project Components

Component 1: Strengthening capacity among Parliamentary MPs and staff in budget oversight, legislative affairs and public engagement

Open government reforms adopted through the new Constitution in 2014, provided an opportunity to reinforce the active involvement of Parliament in carrying out oversight functions. This includes key governance reforms such as access to information and social accountability. As a result, this project supported a range of activities focused on improving oversight functions of the Parliament under Component 1. More specifically, the project reinforced the capacity of members of the Finance and Economic Development Committee; (ii) the Public Accounts Committee; (iii) and line committees directly involved in financial oversight functions particularly linked to budget oversight and public engagement. As initially designed, the project aimed to cover three key areas including: (i) budget oversight; (ii) legislative affairs; and (iii) parliamentary openness. As a result of parliament's demand for streamlining of activities in

¹ OGP commitment # 14 stresses actions toward the effective disclosure of budget information and Commitment n°3 focus on publishing an annual report on audit activities in public sector in a simplified form so it is easily accessible and understandable by citizens

light of priority areas for engagement, the project team streamlined the project components by reorienting the budget allocated for the legislative affairs towards the budget oversight components, with approval of the MDTF Steering Committee representatives. More emphasis was placed on activities linked to budget analysis trainings thus, given the need for targeted support in this important area.

In terms of methodology, the project targeted parliamentary administrative staff to build institutional capacity and help strengthen the foundation for knowledge-transfer across the Parliament, as parliamentary staff is not vulnerable to election cycles. The project extended support to members of parliament (MPs) based on their implication on ongoing reforms on public engagement and budget oversight, as relevant. This comprehensive approach (both institutional and individual) aimed to help build coalitions for reform within the institution as well as ensure that the capacity building impact of this project feeds into the ongoing reform processes on the ground. This complementary approach also helps to reinforce World Bank support under a previous MDTF project in support of parliamentary engagement in Tunisia and a Tunisia MDTF on the development of a legal framework on public engagement.

In terms of outputs, the project supported the delivery of training sessions across the two thematic areas of budget oversight and parliamentary openness, in addition to the development of short knowledge notes across the different reform areas.

In terms of outcomes, support to public engagement and budget oversight in Parliament aimed to provide parliamentarians and parliamentary staff with a better understanding of the different methods and tools necessary to engage effectively, enhanced legislative oversight functions particularly on budget formulation and implementation and better awareness among parliamentarians on how other countries have undergone similar reforms as well as why public engagement and transparency is an important tool to improve parliamentary capacity.

Component 2: Strengthening the technical expertise and capacity of the Court of Accounts (CoA) of Tunisia to advance its citizen engagement strategy (CE)

Since the enactment of the new Constitution, the CoA had taken several steps to communicate and interact with citizens in a more effective manner. The most notable of these efforts is the development of the CoA communication strategy (2016-2020) that provides guidance to foster a collaborative environment internally at the CoA as well as externally at the national and international level. The Bank had been supporting the CoA's efforts to engaging with the public to strengthen its role in the broader Public Financial Management Reforms towards better Governance in Tunisia.

The present project, through its Component 2, provided the CoA with technical support designed to help the institution with its efforts to engage constructively with external stakeholders and increase public awareness of the importance of external oversight functions for effective management of public resources cycle. Moreover, the component helped the CoA to advance its citizen engagement strategy through the design and implementation of a two-way communication model in accordance with its new Communication Strategy.

In terms of methodology, the interventions of Component 2 targeted members of the CoA² with the purpose of strengthening required institutional capacity and foundation for the design and long-term implementation of a citizen engagement strategy. The project also aimed

² Magistrates and clerks representing all the structures of the Court, central and regional chambers as well as the general secretariat

at raising awareness of CSOs representatives regarding possible entry points and mechanisms for collaboration with the CoA and to involve them in the development of a framework for engagement.

The CoA took full ownership of the project and led the implementation of all the proposed activities under component 2, a vital requirement to secure the continuation of the CE initiative beyond the life-time of the intervention. A dedicated “implementation team”, composed of members of the CoA were assigned to perform this task in addition to their audit work and were assisted in that by a local consultant and an international expert, both with relevant experience in auditing, communication development and citizen engagement. Two main face to face events with the participation of Bank staff and consultants took place over the life-time of the project, and were complemented by bi-weekly communication through video conference/audio to closely monitor its progress towards achieving the objectives.

In terms of outputs, component 2 of the project (i) facilitated training workshops on citizen engagement tools and channels for citizen feedback for members of the CoA, as well as specific session for civil society actors on tools and entry points for engagement in the audit process; ii) supported the development of a framework for engagement with external actors (iii) supported the development of a “Citizen’s Audit Report” (CAR) for the public to understand the institution, technical work and relevant findings of latest audits performed at the national and municipal level, thus improving as well the visibility of the audit report; and (iv) supported the re-design of the CoA web-platform to establish a two-way communication channel with citizens and other stakeholders and developed an e-feature to handle inputs/complaints received by them at different stages of the audit cycle (in particular during planning and dissemination stages of the audit cycle).

In terms of outcomes, support to public engagement tools aimed to provide the CoA with a better understanding of the citizen engagement entry points and different communication tools to enhance transparency, and participation, and eventually accountability.

Component 3: Regional Knowledge and learning for component 1 and 2

The project was designed to also foster South-South knowledge exchange for Parliament officials and staff (component 1) as well as for members of the CoA (component 2) for strengthening their institutional capacities on Parliamentary Openness and Citizen Engagement by leveraging good practices from around the world to advance these agendas in their country context.

In terms of outputs, under this component the project supported capacity building events and seminars as following:

- A face to face regional event, the launch of the Regional Parliamentary Network, involving international experts and representatives from a range of countries in MENA for enhancing Parliamentary Openness.
- A face to face session on “Mechanisms for public outreach and communication with different stakeholders” during the annual ARABOSAI meeting. During the event, good practices on SAI-CE were presented including the experiences of Georgia, South Korea, Argentina and Chile. During the event the CoA, as one of the first movers on this agenda in the region, presented to SAIs representatives from 22 member countries and INTOSAI representatives the communication strategy in which their public outreach and CE efforts are anchored.

In terms of outcomes, the knowledge-sharing and networking events had helped in raising awareness on key oversight functions of parliaments and SAIs and the importance of having them collaborate, and established connections to build on for further peer learning.

III. Overview of Key Outputs and Outcomes under Component 1³

Despite a challenging context characterized by political and institutional instability, progress has been made in several areas linked to parliamentary oversight. Support and technical assistance focused specifically on areas where much traction is needed based on the demand from Parliament. More specific details on the outputs under Component 1 are described below:

Subcomponent I. Budget Oversight

This sub-component focused on activities aimed at strengthening the capacity of parliamentarians and administrative staff of parliament on budget analysis to improve oversight responsibilities, introduced by the constitutional and budget reforms in Tunisia. The targeted nature of the technical assistance was designed to address priority and time-sensitive reform efforts linked to the budget oversight domain. As a result, the legislative affairs subcomponent was consolidated and more prioritization was given to budget analysis trainings given it was identified as a key demand among both MPs and staff.

Training was developed and implemented to better equip parliamentarians and administrative staff on how to access budget data, and on how to oversee the implementation of projects funded under the national budget. Both target areas were based on the demand of the parliament and internal capacity needs.

More specifically, core outputs of this subcomponent included:

- Terms of Reference for recruiting relevant experts to advise on/undertake the trainings
- A series of presentations (PPTs) presented at different stages of the training on access to budget data and budget analysis;
- A series of short notes at different stages of the training process to capture initial findings and learnings (in French);
- Hands-on training sessions in Tunisia conducted by local and international experts on (i) access to budget data and Boost; and (iv) budget analysis. These trainings were designed in close collaboration with the Bank's parallel engagement with the Ministry of Finance and utilizing the newly established *Mizaniatouna* Open Budget Platform housed at the Ministry. The timetable for the trainings was developed with the aim of accompanying the budget reform and building capacity among staff and MPs to better understand budget analysis mechanisms
- Regional knowledge exchange session on budget oversight processes

This intervention was critical in raising awareness and understanding of MPs and staff to alternative tools and methods available to undertake budget and expenditure reviews and analysis. More specifically, finance committee staff valued opportunity access budget data in machine readable formats (*Mizaniatouna*) for analytical purposes and emphasized the need for timely access to such data.

³ Relevant outputs including reports, power point presentations and other related documents are presented in an electronic file that accompanies this project completions summary

Subcomponent II. Parliamentary Openness

As a result of constitutional reforms and open government commitments in Tunisia, the reform on public petitions was a key area of focus under this component.

Awareness raising activities were provided to parliamentary committees on parliamentary petitions systems and reform of parliamentary bylaws integrating the petitions process, based on international good practice. International experience was particularly useful in informing and shaping the internal reform dialogue relating to the adoption of a parliamentary petitions system considering the recent OGP membership and international commitment for parliamentary openness. While support was intended to be provided in the form of technical assistance on the development of an online portal supporting the implementation of the petitions reform, the parliament is still in a deliberative phase on the nature of the petitions reform, where it will be housed (executive or legislative branch) and on modalities for operation which need to be validated before the portal is to be developed.

To achieve its objectives, a number of activities were undertaken. These activities can be categorized along the following areas: (i) technical assistance; (ii) capacity building and training; and (iii) knowledge exchange activities. Details on the outputs delivered as part of this task is described further below:

- Terms of Reference for recruiting relevant experts to advise on the policy angle
- 2 awareness raising seminars on public petitions with members of the Parliament and Administrative staff;
- A short note providing an overview of key principles on petitions reform for the Tunisian context (in French)
- One regional knowledge exchange session which included a focus on parliamentary petitions processes

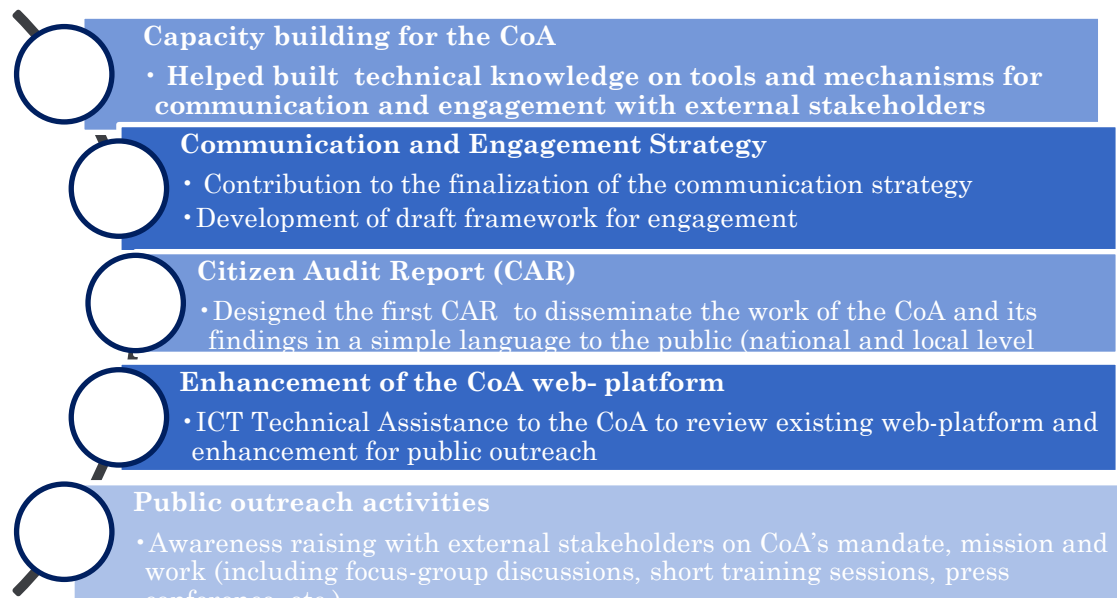
IV. Overview of Key Outputs and Outcomes under Component 2⁴

Sub-component I: Capacity Building for Citizen Engagement and communication Plan at the national level

This sub-component focused on activities aimed at strengthening the capacity of the CoA to disseminate its audit findings to the public and communicating with different stakeholders at different stages for the audit cycle, which are considered critical steps to fulfilling SAI's mandates per the International Standards for SAIs (ISSAI 12) and in line with the strategic goals of the Court for the period 2016-2020.

As a result, the capacity building and technical assistance provided, helped the CoA to design a CE strategy and to establish a two-way communication channel to enable openness and feedback from citizens and CSOs in Tunisia.

⁴ Relevant outputs including reports, power points presentations and other related documents are presented in an electronic folder



➤ **Capacity building on Citizen engagement tools and channels for citizen feedback**

Under the leadership of the CoA a participatory workshop was organized to launch the implementation of the project which helped to discuss the progress made by the CoA in terms of external communication and to identify possible entry points for engagement with external stakeholders in a next phase. The workshop helped assess (i) benefits of CSO's involvement, (ii) obstacles and risks (including importance and occurrence of internal and external barriers that can affect the positive interaction with external stakeholders and identified possible strategies to overcome them) and (iii) entry points for citizen engagement in the audit process in Tunisia.

The first participatory workshop was followed by a capacity building event in which discussions were held as well as inputs were collected through the 3 case- clinics on: 1) Dissemination of audit results: Citizen audit reports and other communication tools 2) Participatory Audit Planning and the use of ICTs for citizen engagement and 3) Consultation methods and thematic workshops with different stakeholders during planning phase that helped design an action plan with role and responsibilities for the implementation of key activities under Component 2 of the project.

➤ **Communication and engagement strategy**

With the support of the project, the CoA conducted a stakeholder mapping to identify relevant actors to target in the implementation of the communication strategy and in the engagement process. Based on the mapping performed, the CoA conducted meeting and two workshops with

CSOs and other relevant external stakeholders in order to boost the dialogue with them. The first workshop provided the CoA with an opportunity to present the legal framework of public auditing, their strategic plan and the main challenges that the CoA faces after the adoption of the new Constitution. The second workshop helped to continue the discussions launched and to finalize the framework for engagement to guide the relation of the CoA with external stakeholders in the long-term.



➤ **Citizen Audit Report**

During the implementation of the Project, the CoA produced its first Citizen Audit Report (CAR), a document written in plain language that allows the public to understand the institution, its technical work and relevant findings of its latest report on local governments, which is planned to be largely disseminated by December 2017. The report provides information about the CoA (mission, structure, legal framework, and authorities), the audit process and the different types of reports that are produced by the Court. It also presents the results of the first audit report on 99 municipalities, including the observations, conclusions and recommendations of the CoA. The CAR was presented before representatives of CSOs focused in local governance issues, journalists and other stakeholders. Apart from the CAR, a *Guideline for developing citizen audit reports for the COA of Tunisia* was produced, which will be a tool for the CoA to produce new citizen reports in the future.

➤ **Enhancement of Web Platform and Citizen's Portal**

During the implementation of the project, the CoA's website was revamped, with the aim of improving the dissemination of audit results and establishing a two-way communication channel with citizens and other stakeholders. The Beta version of the revamped-web platform includes now a section called "Citizen Portal", which is intended as a user-friendly way to access key information about the CoA and its findings, as well as it enables to receive and handle inputs by citizens, CSOs and other external actors at different stages of the audit cycle (in particular during planning and dissemination). The portal displays information about the CoA's main activities as well as audit findings using various visual tools (e.g., diagrams, graphs, tables). It includes a section on access to information as well as open data and it offers citizens an opportunity to provide comments and feedback that would help contribute to the work of the CoA and its oversight functions. Due to the limited life-time of the project and the time involved in the revamping the website, it was not

possible to conduct the first pilot consultation. However, the capacity of the CoA has been built and the e-feature was created which will allow to run consultations with the public before the end of 2017.

➤ **Public outreach activities (press conference and roundtable with CSO's and journalists)**

The project supported the CoA to hold a press conference to present its 30th annual report that



includes the result of 27 audit missions. The event helped increase the visibility of the CoA, sensitize the media about the importance of their work, disseminate audit findings to a broader audience and improve relationships with external stakeholders. The press conference was attended by 50 journalists who had the chance to ask questions about the audit results and listen to the CoA audit stories. 12 representatives of bilateral cooperation agencies, UN agencies, and several embassies representatives participated in the conference.

Main outcomes of Component 2 are summarized below:

- **Internal awareness.** One of the main outcomes of the project was that the core staff of the CoA was sensitized on the importance of establishing stronger relations with external stakeholders, mainly CSOs and the media. The doubts initially presented by some people were cleared by the end of the project and most participants agreed on the need, opportunity and benefits of implementing a gradual but ambitious strategy of public engagement. Both the high authorities and the staff of the CoA that participated directly in the activities showed interest and commitment towards the agenda and future steps which will help sustain the project's results in the short and medium-term.
- **Capacities reinforced.** The project helped to generate knowledge and build capacities among the members of the CoA that will provide the necessary elements for a successful strategy of public engagement. The workshops and meetings allowed to address both theoretical content on the foundations of public participation in the audit process and the international legal framework, as well as international experiences, and available

tools and methodologies. This will help the CoA build on the experiences and lessons learned by other SAIs to better plan and operationalize its own strategy.

- **Partnership with external stakeholders.** During the project, the foundations for a cooperative relationship between the CoA and the CSOs were established. The meetings and workshops with the leading organizations in the field of transparency and accountability resulted on a common evaluation about the needs and priorities for strengthening public oversight in Tunisia, as well as on the bases and principles for a successful partnership between the CoA and civil society. Both sides are expected to benefit from this relationship: a) CSOs can help the CoA identify areas of possible mismanagement, inefficiency, or corruption and provide valuable information for the audit process, especially for areas in which those stakeholders have specific knowledge and expertise, b) CSOs can act as both users and replicators of information produced by the CoA, c) the CoA can make their work visible build trust and a strong reputation, which ultimately enforces their autonomy, d) CSOs can put pressure on legislative and executive agencies to follow recommendations from audit reports.

V. Overview of key outputs and outcomes under Component 3: Regional Knowledge Exchange

The project supported the launch of the MENA Parliamentary Network on December 1-2, 2016 in Tunis, Tunisia. This network represents a stepping-stone towards the establishment of a platform for dialogue and exchange among regional parliamentarians, members of the Supreme Audit Institutions (SAIs), and WB and IMF staff. The objective of the platform is to provide members with the space, network and resources to reflect and share experiences on best practices for tackling the region's common and most challenging issues.



The launch of the Parliamentary network also helped bring together the Tunisian Parliament and the CoA. A dedicated session on “Collaboration among accountability institutions and stakeholders for strengthened external oversight” was key to foster the dialogue among the two accountability institutions while provided the CoA with the opportunity to present its work on improving communication and coordination with external stakeholders with a special focus on the Parliament;

which was welcomed by the latter. It is expected that this interaction will support a sustained dialogue and more importantly a new working process between the CoA and Parliament in Tunisia. **The launch event in December focused on youth unemployment and migration – two salient issues many countries in the region are dealing with today.** The creation of the Regional Network will strengthen the relationship between regional parliaments and the WB and the IMF by

facilitating a continuous exchange regarding their respective engagements within the region and capacity of participants on key oversight functions such as budget analysis, and public engagement mechanisms as well as the relationship between the SAIs and Parliament. Moving forward, the network will act as a platform for South-South cooperation and knowledge-sharing on common development challenges and convene parliamentarians from several regional parliaments including Tunisia, Morocco, Algeria, Egypt, Lebanon, Jordan, Iraq and Kuwait on a yearly basis. Currently, additional support to the sustainability of the regional network is being mobilized through parallel funding sources.

Under component 2 the project supported the design and delivery of a special session on “Mechanisms for public outreach and communication with different stakeholders” during the annual ARABOSAI meeting held in Tunisia in October 2016. This session helped raise awareness of ARABOSAI member countries on methods and entry points to leverage citizens and CSOs in the audit process, illustrated with country case studies from around the world. The Participation of the CoA in the special session allowed to present its new communication and vision strategy, which embrace CE as part of their core objectives, with SAIs representatives from the MENA Region. After the session, a number of SAIs (Morocco, Bahrein, Egypt among others) indicated their interest in ARABOSAI supporting capacity building programs on SAIs-CE to the benefit of its members and requested to the regional organization to engage with the WB in these efforts. The regional as well as country-specific focus of the project allowed to build an enabling environment to advance this challenging agenda. By working at both levels participating SAIs had the opportunity to share and learn about good-practice examples from around the globe. The methodology also gave them a space to self-identify local problems and plausible solutions to address their own needs.

VI. Key Implementation Challenges

Component 1 of the project experienced delay in implementation due to institutional instability. Both the Secretary General as well as the project focal points assigned by the Parliament have changed four times since the project was approved, which caused coordination difficulties and affected the momentum of the project’s implementation of activities. Each time a new focal point and Secretary General was appointed, the project team had to reintroduce the project objectives and ensure that the project activities were met with internal support, which took time. Since the project was only of a 12-month duration, this instability and high turnover limited the number of trainings that were organized under the project. Nonetheless, participants of the trainings on both budget analysis and public petitions were very enthusiastic about the relevance of the subject matter and the quality of the training material and have requested continued support by the Bank in these areas.

With regard to component 2, challenges faced during the implementation were related to the CoA’s request to initially target the capacity building efforts to its own staff and include other-stakeholders only in a second stage. While the request changed some of the original plans and caused delays in the implementation of the project it was certainly beneficial to achieve the overall outcome as it allowed to listen and follow the client preference. By targeting first the CoA core staff including its governing body (G-17) it helped create a good understating of the process, overcome internal barriers towards engaging citizens in the audit process and get a full buy-in (ownership) of the CoA on the initiative.

Delays were also faced with the implementation of a key activity under component 2 since members of the implementation team were fully dedicated to fulfilling their auditing mandate

(field work and preparation of annual/local audit reports) from December, 2106 to February 2017. Along the same line the development of the “citizen audit report” and the organization of a press-conference needed to be synchronized with the preparation and completion of 30th Annual Report of the CoA as well as 99 reports on financial audit of municipalities that fed into the content of the CAR and that were only completed in late April. Despite these initial delays both activities have been finalized before the completion of the project.

Finally, while the implementation of the proposed activities was completed the country still faces legal and institutional challenges that need to be addressed not only to successfully implement the envisioned CE strategy but also to ensure the CoA can fulfil its mandate for an effective external oversight in Tunisia. These challenges include:

- Delayed adoption of the CoA's Organic Law that will establish the structure, competence and procedures per the new Constitution
- Challenges to adapt to the recently enacted Access to Information Act (lack of capacities and resources, need for internal procedure among others)
- Lack of procedure/guidance for the disclosure of certain audit documents that may contain confidential information
- Delay in setting up an internal information system within the CoA
- Lack of human and financial resources to carry out an ambitious strategy of communication and citizen engagement process.
- Need to assure the financial autonomy of the CoA to be able to avoid political interferences in its functions that might jeopardize its independence.

VII. Conclusion

Parliaments and Supreme Audit Institutions (SAIs) rank among the most important bodies in the horizontal accountability system, and the extent to which they can effectively promote accountability for improved governance are influenced by numerous factors including: capacity, leadership, political context, and effective engagement with other stakeholders. The project has contributed to reinforce two of these core elements. It has helped reinforce the institutional capacity of both Parliament and the CoA to better perform their accountability functions while also assisting them in enhancing their public outreach and citizen engagement strategies which has the potential to improve public accountability in government spending towards better service delivery in the country.

The overall project development objective to strengthen the capacity of the Parliament in budget oversight and public engagement and the capacity of the CoA to engage constructively with demand-side stakeholders throughout the audit cycle was achieved. The key outputs relevant to each component described above had effectively contributed to achieving the project development outcome through-out:

- **Enhancing parliamentarians and parliamentary staff understanding of the different methods and tools necessary to engage effectively with the public and strengthening the parliament legislative oversight functions** particularly on budget formulation and implementation. It has raised awareness among parliamentarians on how other countries

have undergone similar reforms as well as why public engagement and transparency is an important tool to improve parliamentary capacity.

- **Enhancing the CoA institutional capacity and core technical skills to design and implement innovative communication and citizen engagement mechanisms for strengthening transparency and effectiveness of external audit in Tunisia.** The implemented communication and participation mechanisms will help consult and gain support for CoA proposals and processes. Moreover, making audit findings more relevant to citizens would help enhance the relevance of audit findings, particularly when they take place around specific sectors or services that affect citizens' daily life. It will also strengthen citizen demand for the enforcement of audit recommendations.
- **Raising awareness on key oversight functions of parliaments and SAIs** and the importance of having them collaborate, and established connections to build on for further peer learning.

The project also contributed to the overall MDTF engagement and the objectives of the MENA Multi-Donor Trust Fund (MDTF) by: i) supporting Parliament in strengthening its oversight role and capacity to ensure the successful delivery of ongoing transformational governance reforms through effective legislative oversight; ii) ensuring the adherence of Parliament to its new roles and responsibilities which will help to strengthen the design of key foundational governance reforms that important impact on the culture of parliamentarians as well as the public sector to better respond to the needs of citizens; iii); establishing new mechanisms to institutionalize citizen feedback and participation of demand-side stakeholders in the audit strengthen transparency, accountability and participation in the country and; iv) inspiring and guiding other countries in the Region to initiate similar processes to effectively engage with the public.

The project has also helped improve the country performance in relevant CPIA and PEFA scores. Regarding PEFA, Pillar 18 on the legislative scrutiny of the annual budget law that had an overall score of C+ due to the limited scope of the legislative scrutiny and the lack of relevant procedures, has a considerable chance of improving to minimum B. The political transition has indeed reserved a more pivotal role for the Tunisian parliament in the budget process. This is evidenced by the increase of power and access to information previous and ongoing reforms have now allocated to the country's legislative body. To this end, the project has aimed to bridge some of the knowledge and capacity gaps identified in prior assessments that weaken the ability of parliament to effectively monitor and scrutinize government's fiscal performance. Pillar 9 on public access to fiscal information and Pillar 31 on external audit and on legislative scrutiny of audit reports might as well have improved rating as the readers of the audit reports whether they were citizens, MPs, CSOs, media, would have a more efficient and better understanding of the audit findings which could impact the follow up on the recommendations or the timeliness of the parliament scrutiny of the CoA external audit reports.

Furthermore, the project supported achieved key objectives of the Tunisia Country Partnership Framework - CPF (2016-2020) which emphasizes voice and participation as important governance measures that can also help to create responsive states held accountable for

their actions. The CPS third pillar relating to social inclusion and reduced fragility as it makes strides to break away from past practices through: (i) increased citizen involvement, particularly youth, in public affairs and development activities; (ii) World Bank Group broader engagement with all stakeholders; (iii) strengthened citizens accountability mechanisms; (iv) increased access to finance, essential information and services, and positive media/messaging and networks, particularly for young people among others means. One key link in the accountability chain is the Parliament in its role as primary institution tasked with holding government to account. Another key link is the CoA that provides the means to parliaments to hold government to account. Citizens are natural partners to both institutions. The project linked very well with other governance activities in Tunisia including the Tunisia Jobs and Opportunity DPL and the MDTF project *Supporting Economic Governance Reforms in Morocco and Tunisia* which focuses on supporting the implementation of new reforms strengthening open government, particularly access to information and a range of policies and laws strengthening public engagement.

Finally, the project supported the Bank's efforts to mainstream "Citizen Engagement in World Bank Group Operations". In line with the "strategic framework" this project contributed towards building sustainable national systems for citizen engagement with government agencies and non-government actors such as CSOs, media, academics & parliamentarians.

VIII. Lessons Learned

➤ A more generous delivery timeline would have allowed for more ambitious results.

The implementation of component 1 activities was delayed due to administrative reshuffling within the parliamentary institution, which was particularly hindered due to a short delivery timeframe. However, a flexible and adaptive approach to implementation was an essential means to help mitigate this constraint. An adjustment to originally planned activities that was agreed with parliament allowed the project to advance on delivery of some activities and outputs related to budget oversight and petitions system reform. In addition, the political and administrative implication of the petition reform in the Tunisian context required more broad consensus building efforts as counterparts are still in a deliberative phase on the nature of the reform, where it will be housed (executive or legislative branch) and on modalities for operation⁵.

While the activities originally planned in the audit component were successfully completed, time was a constraining factor to achieve the expected results. Citizen engagement in the audit process is part of a relatively new agenda for SAIs, which calls for awareness-raising and learning prior to policy implementation. In the case Tunisia CoA, some extra factors represented a greater difficulty to achieve ambitious results in the short term: the process that the CoA is facing in order to adapt to the new roles and responsibilities assigned by the Constitution; the limited human and financial resources that can be allocated to the strategy of communication and public engagement; the collegial nature of its decision-making body, which requires the involvement of many people and demands more time for decision-making; among others. Nonetheless, the outcomes of the project were highly satisfactory and have laid the foundations of a promising and transformative agenda within the CoA. For this, it will be necessary to ensure the sustainability of the results achieved.

⁵ The OGP second nation action plan led by the Prime Minister's office has committed to deliver on a public petitions reform.

➤ **The importance of building coalitions for reform to sustain progress**

The project implemented a comprehensive approach by targeting both elected members of parliament and administrative staff to help strengthen institutional capacity and knowledge-transfer across the Parliament. Administrative staff are key actors implicated in supporting ongoing reforms and are less vulnerable to election cycles. The project also extended support to members of parliament (MPs) based on their implication on ongoing reforms on public engagement and budget oversight, as relevant. This comprehensive approach (both institutional and individual) aimed to help build coalitions for reform within the institution as well as ensure that the capacity building impact of this project feeds into the ongoing reform processes on the ground. This complementary approach also helps to reinforce World Bank support under a previous MDTF project in support of parliamentary engagement in Tunisia and a Tunisia MDTF on the development of a legal framework on public engagement.

➤ **The importance of seed-funding for this new agenda and the risk of its sustainability in the absence of external support.**

The project helped operationalize a new global trend in SAIs engagement with non-executive stakeholders in the context of Tunisia. Most of the funding for the CE and the communication efforts of the CoA have been provided through this TF given the innovative nature of this activity in the country context. The CoA has only allocated (limited) staff time but no budget for citizen engagement. This initial reliance on external funds is consistent with lessons from other countries, e.g. Korea, Philippines, and Nepal where external donor funding was instrumental to develop and pilot the SAI-citizen engagement strategy. However, these SAIs subsequently incorporated a (modest) budget line to mainstream and fund the engagement long-term into their core budget requests. While the CoA is keen to continue these important efforts, securing additional support from the international community for at least two more years will be key to implement the new tools and mechanisms and institutionalize the process anchored on the result achieved. Beyond this “grace period” if the CoA is not able to allocate internal funds to continue the implementation of the new engagement channels created, the continuation and institutionalization of the CE strategy will be certainly at risk.

IX. Way Forward

Designed as a flexible and targeted approach to support the priority needs of Parliament in the context of ongoing transition, the technical assistance primarily targeted administrative staff and parliamentarians to build institutional capacity in Tunisia and help strengthen the foundation for knowledge-transfer across the institution. This comprehensive approach (both institutional and individual) was aimed to build coalitions for reform within the institution as well as ensure that the capacity building impact of this project feeds into the ongoing reform processes on the ground. This complementary approach also helped to reinforce broader World Bank governance support on the development of a legal framework on public engagement and strengthening oversight mechanisms, in addition to extending World Bank support to the legislative branch on key reforms linked to the organic budget law. In moving forward, the initial engagement provided by the MENA MDTF has led to subsequent requests for technical assistance on open government reform linked to the OGP commitments. More specifically, continued support will be provided to the public

petitions awareness raising and consensus-building effort through the Moussanada MDTF which was already approved and which will be officially launched in July 2017.

The Court of Audit of the Netherlands has committed targeted support to the CoA with the implementation of its new communication strategy including the CE efforts advanced with the support of the current project. Moreover, facing a growing demand from SAIs in WBG client countries for targeted assistance, the Bank started leveraging the support of different donors to further support existing project such as the one with CoA of Tunisia to continue advancing its CE efforts. Along this line, a proposal for financial support has been prepared and will be submitted early in FY18 to different donors including the Korea TF and the SAFE TF. To ensure momentum and sustainability, all efforts will be made to mainstream this new capacity into other country level work such as utilizing Bank-supported projects in having the CoA cooperate with citizens in undertaking specific tasks and in generating a citizen audit report of Bank-supported projects.

ANNEX I. Output Table for Component 1

	Outputs	Status of Outputs	Outcome Indicator	Baseline	Current Status	Target	Challenges/Lessons learned
COMPONENT 1	Training module developed on methods and tools for budget analysis	2 training modules have been developed on access to budget data and use of BOOST financial data by parliamentarians, in coordination with the Ministry of Finance	Improved capacity among participants on budget oversight (assessed through qualitative surveys)	Baseline: N/A	2 training modules developed on budget oversight	60% of participants express increased technical capacity on budget oversight functions	The project faced delays in implementation due to several reassignments in the bank's focal point at Parliament. The participants to the budget training workshop were very positive and highly responsive to the training. Additional requests for training targeting specific themes and topics in public finance were requested to build knowledge and capacity of Finance Committee staff ahead of the parliament's review of the draft organic budget law. The team will seek to leverage additional resources in the next FY to organize further interventions and workshops for MPs and staff to strengthen capacity on budget analysis and scrutiny.
	Guideline/manual developed on budget analysis	Short glossary on budget terminology developed at request of Finance Committee. PPT slides of trainings provide basis for guideline/manual on budget analysis/BOOST database					
	Guide/manual on report drafting for parliamentary staff	This activity was consolidated with the component on Budget Analysis Training					
	4 workshops (face-to-face or via VC) incorporating international expertise and convened by 20 members of Parliament (primarily staff) and 10 civil society representatives, (25% female participation)	2 seminars/workshops conducted for members of the Finance Committee on access to budget data and BOOST financial data in coordination with the Ministry of Finance					
	Technical assistance sessions and guiding material on legislative drafting for staff and MPs	The parliament requested that funds dedicated to this subcomponent be allocated to the component on budget oversight as there is a shift of prioritization and in an effort to maximize the impact of the small budget	Improved capacity among participants on legislative drafting techniques (assessed through qualitative surveys)	Baseline: N/A	n/a	60% of participants express increased technical capacity on legislative drafting techniques	N/A
	Revised parliamentary bylaws integrating petitions	2 knowledge sessions and one short policy note were developed and delivered for parliamentarians and staff to present international experience on public petitions in parliamentary contexts. A Moroccan expert from the HoR presented the parliament's experience with adopting petitions reform	Awareness among participants on international experiences with parliamentary oversight improved (as determined by beneficiary feedback mechanism)	Baseline: N/A	2 knowledge exchange seminar on public petitions in parliamentary systems; one short policy note developed on petitions principles for the Tunisian context	Improved awareness on int'l experience with parliamentary oversight for 65% of participants	Given that the petitions reform does not factor explicitly, Tunisia's Constitution, significant discussion and awareness raising efforts were needed to consolidate perspectives between the executive and legislative branches on where the reform should be housed. Currently, the consensus between Parliament and the Government is that the petitions reform is better placed within Parliament, but unfortunately, this consensus

							was reached towards the end of the project duration. Follow up engagement on the petitions reform is sought through parallel Bank TA to continue the knowledge sharing and awareness raising activities that are important to further build the needed political consensus around the reform before the technical specificities of the petitions process can be developed.
	Online platform dedicated to e-petitions	Not started	Percentage of responses to e-petitions, provided in line with parliamentary bylaws on petitions	Baseline: N/A	n/a	45% of e-petitions received met with timely response in line with parliamentary bylaws	The website will not be completed, but this is due to delays within parliament as there does not yet exist a consensus internally on the reform. We have been asked to continue supporting the awareness-raising/capacity building engagements to help build this consensus. We are also supporting the development of a public engagement/ATI website through a parallel project with the executive branch, where we are exploring the creation of a one-stop-shop online platform where the petitions reform could be also hosted once it is decided whether the parliament or the Prime Ministry will be in charge of reform implementation.

ANNEX II. Output Table for Component 2

	Outputs	Status of Outputs	Outcome Indicator	Baseline	Current Status	Target	Challenges/Lessons learned
COMPONENT 2	Series of training workshops (F2F events followed by 1/2 videoconferences) at the national level;	2 Preparatory meetings with CoA members leading the project, WB team and international expert conducted prior to launch of the project	Knowledge base of Court staff, CSOs, media, and journalists enhanced around both audit and multi-stakeholder engagement tools.	n/a	All outputs listed have been developed and delivered within the life-time of the project	Up to 2 training workshops organized and delivered with participation of national actors (SAIs and demand-side, Mechanisms for engagement identified and a number of actions agreed upon for implementation. At least 60% of participants' knowledge increased and at least one or two tools/outreach methodology implemented	The CoA requested to initially target the capacity building efforts to its own staff and include other-stakeholders in a second stage. While the request changed some of the original plans it was certainly beneficial for the program to listen and follow the client preference. By targeting first the CoA core staff including its governing body (G-17) it helped create a good understating of the initiative, overcome internal barriers towards engaging citizens in the audit process and get a full buy-in (ownership) of the CoA on the initiative. The training to external stakeholders was later completed and instead of being convened/led by the WB team it was organized by the CoA which took a leading role in the training.
		1 Workshop with key officials from the CoA (auditors performing fieldwork, auditors heading different units and other relevant staff) to discuss challenges and opportunities of the strategy of engagement with external stakeholders					
		1 Capacity building event with members of different thematic and geographical units from the CoA to present a variety of communication tools for citizen engagement: the use of direct consultation processes, thematic group discussions and development and implementation of two-way communication channels leveraging ICT tools and web-based platforms 1 Capacity building session with external stakeholders on entry points and tools for citizen engagement in the audit process					
		Capacity building materials developed and shared with the CoA and external stakeholders					

	<p>Support to the CoA with its communication and engagement strategy and</p> <p>Citizen's audit Report (CAR) for national outreach and municipal level (drafted in also at least one relevant local languages);</p>	<p>Conducted a stakeholder mapping to identify relevant actors to target in the implementation of the communication strategy and in the engagement process</p>	Regular interaction and public dissemination of audit reports, in citizen-friendly formats such as Citizen's audit guide published	Limited interaction with the public and no citizen audit guide (or other citizen friendly documents) published to facilitate public outreach and communication	<p>Three meeting with external stakeholders organized to raise awareness of the CoA mandate and main strategies</p>	<p>70% of CSOs and media read audit reports</p> <p>Having a CAR published and used by the CoA and demand-side actors to raise public awareness of CoA mandate and work</p>	<p>The development of the "citizen audit report" synthesis of the 99 municipalities audit reports that feed the content of the CAR will be approved by the General assembly of the CoA in October 2017.</p> <p>Due to this, the first CAR will be designed and produced in French and Arabic by December 2017.</p>
		<p>2 meetings with external stake-holders held to present the project and the CE strategy</p>			<p>The first CAR designed and produced in French and Arabic (December 2017)</p> <p>Press-conference with large participation of CSOs and Media On June 29, 2017 followed by a debate around a lunch with 12 representatives of bilateral cooperation agencies, UN system, several west embassies to identify opportunities of partnership and support.</p>		
	(revamped) IT-enabled web platform for two- way communication	<p>KE activity with SAI of Georgia on the development of interactive web-platforms</p> <p>IT company hired and working with the CoA on performing a diagnostic on current needs for improved public outreach</p> <p>New interface design presented and under implementation including a "citizen portal"</p> <p>e-feature developed but not in function to receive inputs and complains from citizens</p>	Web-based two-way communication designed and under implementation	ICT-enabled platform with very limited functionalities (static webpage) which does not allow an effective outreach. No two-way communication features to receive citizen feed-back on	<p>Beta version of the revamped web-platform which now includes a "Citizen Portal", which is intended as a user-friendly channel for citizens to access key information about the CoA and its findings. The re-vamped webpage enables to receive and handle inputs by citizens, CSOs and other external actors at different stages of the audit cycle (in particular during planning and dissemination).</p>	<p>Live ICT-enabled citizen engagement platform for two-way communication with stakeholder providing inputs to the CoA (pilot activity for participation in the audit planning).</p>	<p>Due to delays in the identification of a web-developer with the expertise on two-communication platforms the CoA website is being revamped and the Beta version of the new citizen portal has been designed and is operating however the e-feature for receiving complaints and inputs will not be fully operational until Nov/Dec 2017.</p>

ANNEX III. Output Table for Component 3

	Outputs	Status of Outputs	Outcome Indicator	Baseline	Current status	Target	Challenges/Lessons learned
Component 3	Regional Learning & Knowledge for Component 1 and 2 that address major aspects of Parliamentary Openness and Citizen Engagement in the audit process.	Launch of Regional Parliamentary Network held on December 1,2, 2016 in Tunis, Tunisia which convened 60 participants from a number of parliaments in the region and including Tunisia parliament and Tunisia CoA representing itself and ARABOSAI being its Secretariat General	Participation of CoA members and MPs in the MENA Regional Parliamentary Network helped raise awareness on key oversight functions of these institutions	No learning series currently exists Limited knowledge sharing activities	MNA chapter of the parliamentary network launched and efforts being made to support developing its capacity in bringing parliaments of the region together for K&L. Next annual meeting will be hosted by Morocco Court of Accounts	Series of 2 interlinked regional and/or face to face activities conducted	
		Leveraging ARABOSAI Annual conference attended by most of ARABOSAI 22 member SAIs to raise awareness of the importance of engaging citizens in the audit process reflecting on global experiences	Participation in a regional event brining the region SAIs together and promoting citizen engagement in the audit process	Limited knowledge sharing about CE in the audit process	Tunisia CoA making a presentation on its CE and the project. Bank staff making presentation on Enhancing Communication and Collaboration with External stakeholders as a New Frontier in Public External Audits		