THE ROLE OF STREET-LEVEL BUREAUCRATS IN CITIZEN PARTICIPATION: ANALYSING THE IMPACT OF THE PUBLIC COMMENT MECHANISM ON INDONESIA'S SUPREME AUDIT INSTITUTION

by

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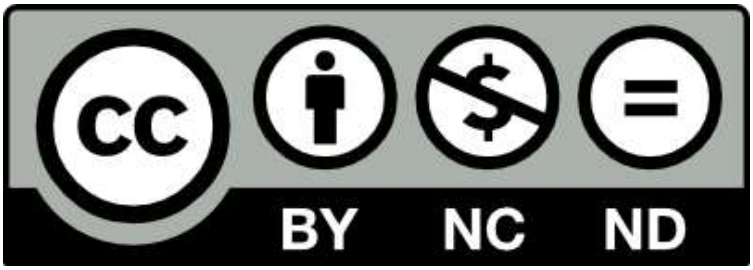
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ABSTRACT

Internationally, Supreme Audit Institutions (SAIs), which carry out the external audit of public sector bodies, have started to acknowledge the importance of citizens in helping them to fulfil their mandate. SAIs are implementing innovative citizen engagement approaches, which consider inputs or comments from the citizens in their work. However, little is known about how these citizen engagement practices are designed and implemented or, for that matter, the impact of such engagement on the audit process. In response, the introduction, evolution, and impact of Public Comment Mechanisms (PCM) in the audit process is investigated through a case study of Indonesia's SAI known as BPK (Badan Pemeriksa Keuangan).

The case study is based on 42 interviews with BPK officials at both the national and provincial levels, and a secondary analysis of a public comment dataset and associated official documents. The thesis finds that PCM design choices shaped which citizens were motivated to participate, the level of public engagement with the SAI, and the degree of administrator discretion. The research shows that the volume of engagement reduced over time because of a range of factors, including the lack of citizen skills and knowledge, and a reluctance and lack of effort on the part of officers to inform or upskill citizens on how to participate. It found that front-line officers acting as 'street-level bureaucrats' who develop practices in dealing with public comments to make the task more manageable for them. These practices are shaped by factors including conditions of work, personal beliefs towards the citizen, the role of the first-line supervisor, and professional ethos and traditions. The research establishes that the majority of comments are not actually included in the audit process because they are judged not to meet officers' criteria.

These findings address an important gap in the literature through establishing a analytical framework for understanding citizen participation in SAIs, which focuses on both the ‘front-end’ (citizen engagement) and ‘back-end’ (officer response) of the process, and the connections between them. By bringing together insights from the established literatures on citizen participation and street-level bureaucracy, this framework can be applied to research on engagement in SAIs beyond Indonesia and within public organisations more generally.

Keywords: citizen participation and engagement, public comments, Indonesia Supreme Audit Institution, street-level bureaucrats, administrative discretion

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LIST OF ABBREVIATIONS

BPK	*Badan Pemeriksa Keuangan* - Indonesia Supreme Audit Institution
CSO	Civil Society Organisations
CTPC	Technical Commission for Citizen Engagement
EUROSAI	European Organisation of Supreme Audit Institutions
IBP	International Budget Partnership
IFPP	INTOSAI Framework of Professional Pronouncements
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
NGO	non-governmental organization
OB Survey	Open Budget Survey
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organización Latinoamericana de Entidades de Fiscalización - Organization of Latin American and Caribbean Supreme Audit Institutions
PCM	Public Comment Mechanism
SAI PMF	SAI Performance Measurement Framework
SAIs	Supreme Audit Institutions
SLB	Street-level bureaucracy/ bureaucrats
UNDESA	United Nations Department of Economic and Social Affairs

1 INTRODUCTION

1.1 Background and context

‘Unfortunately, we cannot follow up the comments due to the lack of supporting documentation to enable us to do further analysis’ (AD 1)

‘The problem reported still requires more data and further information. However, it can be followed up in the next audit’ (AD 4)

Those excerpts were from officers’ analysis of public comment documents at the Indonesia Supreme Audit Institution (SAI) or *Badan Pemeriksa Keuangan* (BPK). The citizens sent their concerns to BPK and requested the organisation to follow up their request. However, as these excerpts illustrate, there were two different outcomes from the similar lack of supporting evidence argument. The former concluded not to follow up on the comment, but the latter chose to include the comments in their audit. The officers appear to play a significant role in influencing the participation process and outcome. Although there has been a growing interest in the topic of SAI- citizen engagement, the established literature reveals less about how public input is acted upon by the officers and the impact of public input on the work of the SAI. This research explores the ways in which officers use public input in their work.

Public sector audit institutions, such as the SAI, which conduct external audit of public agencies, are a critical part of the formal financial accountability mechanism in most countries (DFID, 2005). Nearly 200 countries around the world have an SAI (Cordery and Hay, 2019), which holds the government to account and enables a legislative oversight function. SAIs carry out three main types of audits; financial audit, performance audit, and compliance audit (INTOSAI, 2019e, DFID, 2005). SAIs have been generally understood as a technical institution with limited engagement with citizens (Guillan Montero, 2015, Goetz and Jenkins, 2001). SAIs have tended to limit

their concerns mostly to reporting matters to legislatures, congresses, and other branches of government (UNDESA, 2013)[1]. Moreover, citizens also seem unfamiliar with the functioning and values of SAIs and thus are unlikely to perceive them as an institution they would first turn to regarding a matter of accountability (Baimyrzaeva and Kose, 2014).

There has been a growing interest in the topic of SAI and citizen engagement. Due to their mandates to hold the government to account, SAIs are argued to be natural partners to citizens in exercising public inquiry (Moser, 2011). Two United Nations (UN) and International Organisation of Supreme Audit Institutions (INTOSAI) symposiums in 2011 and 2013 specifically addressed the topic of SAI and citizen engagement in order to promote this practice to the INTOSAI member countries (INTOSAI, 2011b, INTOSAI, 2013). Furthermore, the World Bank has also showed interest in this topic by publishing a working paper series to document good practices of SAI - citizen engagement from Latin American countries (e.g.Nino et al., 2010), and has created a self-learning platform on the topic of SAIs and citizen engagement to advance citizen participation in the audit process[2]. In June 2020, the INTOSAI Capacity Building Committee webinar on SAI-civil society cooperation and citizen engagement was attended by well over 300 attendees coming from SAIs, international organisations and donors[3]. The recent COVID-19 Pandemic has also heightened the need for SAI to engage actively with the citizens to ensure a strong oversight of the public budget during the COVID-19 crisis (World Bank, 2020).

[1] United Nations Department of Economic and Social Affairs (https://www.un.org/en/desa)
[2] https://www.unsdglearn.org/courses/engaging-citizens-in-the-audit-process-a-new-frontier-in-public-financial-management/

[3] https://www.intosaicbc.org/double-cbc-webinar-on-sai-civil-society-cooperation-and-citizen-engagement-recording-and-ppt/

Additionally, although SAIs around the world are implementing innovative ways to engage with citizens using various mechanism (OECD, 2014), we know very little detail about the practice. For example, the Organisation for Economic Co-operation and Development (OECD) stocktaking report in 2014 categorised SAI engagement mechanisms into Transparency and Participatory mechanisms. Although the classification provides us with some information that only takes us so far. Many of the sources on this topic up to now have come from grey literature such as unpublished papers or international organisation reports. The important topic of SAIs and citizen engagement has not been covered in the academic literature. Public sector audit is an area underexplored compared with private sector audit (Hay and Cordery, 2018).

What is not clear from existing publications on this topic is the depth or quality of each participation mechanism. The publications do not elaborate on how citizen engagement came about in each SAI, or the design of the various engagement mechanisms or the evolution of the engagement process. For example, Forestieri et al. (2017) in their report on the status of the implementation of public comments in Latin American SAIs (from 2011 to 2015) suggested that there was an evolution in complaints filed by citizens to SAIs, with some countries showing an increasing trend and other countries a decreasing trend. Furthermore, less is known about whether and how the public input was acted upon by the auditors or regarding details of the impact of public input on SAI work.

In the public administration literature, the idea of involving the public in public policy decisions is usually referred to as citizen participation (Rowe and Frewer, 2005). Hence, the term citizen engagement and citizen participation are used interchangeably in this research. This research shall apply a broad definition of SAI - citizen engagement. In addition to limiting the study to ‘invited participation’ or public

participation is analysed as an element of governance in the decision-making process and promoted through government policy and implemented by bureaucrats (Cornwall, 2008), it is important to note that participation in this study excludes wider processes of political participation and citizen initiatives such as petitions or social movements, what Cornwall (2008) calls, in contrast, 'organic participation'. For the purpose of this study, citizen engagement is defined as the public involvement (passive and active forms) in the various processes initiated by the government agencies (Supreme Audit Institutions in this research) for different purposes (information provision, consultation, or decision making).

Additionally, citizen participation in the public administration literature has mainly focused on deliberative mechanisms (e.g. Brandsen and Honingh, 2016, Osborne et al., 2016, Nabatchi et al., 2017). Such studies emphasise understanding participation from the citizen's perspective or focusing on the front-end process of participation such as how to increase the participation of the public in public administration, and the deliberative quality of that participation (Schafer, 2019). The extant literature has identified the need for research on the back-end process such as the role played by administrative authorities in public participation (Yang and Callahan, 2007), taking into account the officers' perspective because of the discretion they exercise in influencing the participation process and its impact (King et al., 1998).

In the Indonesian context, understanding participation from the administrator perspective is crucial because evidence has suggested that civil servants lack experience of dealing with public views. For example, in an OECD (2016) study, government officers explained that they experienced difficulties in identifying the relevant Civil Society Organisations (CSOs) and have limited experience in working

with CSOs. Analysing administrator perspectives is essential to understanding whether and how they respond to citizens' input.

This study addresses these gaps by covering both the *front end* and *back end* of participation process. The front-end process focuses on the input of participation. It includes the design of mechanisms, citizens' behaviour, and administrator behaviours that can be demonstrated to impact the extent to which the public participates. The back-end focus on how participation can influence decision-making. It focuses on how the officers use their authority to determine whether and how public input is acted upon and the impact of public input on the audit process.

The Indonesia SAI or *Badan Pemeriksa Keuangan* (BPK) Public Comment Mechanism (PCM) is selected as a case study with which to address the research questions. PCM is categorised as a participatory mechanism according to OECD (2014) survey because it receives input from the citizens. Additionally, the Open Budget Survey categorises BPK PCM as a formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (IBP, 2020).

Compared with other SAIs globally, the Indonesian SAI (BPK) tends to be in the medium to higher category regarding its technical capabilities and capacities, progress in meeting INTOSAI framework and guidelines, and willingness to improve organisational governance. Indonesian SAI is one of the countries in the Asian region that reported sufficient financial resources to fulfil its mandate to the expected extent and quality, according to the 2020 Global Survey report (INTOSAI, 2020). Indonesian SAI independence levels are above the global average. The BPK has complete discretion in deciding on reporting, publishing, and disseminating its reports. At the regional Southeast Asian level, the Indonesian SAI is a leader compared with other

SAIs. For example, the BPK was the first SAI in the Southeast Asia region able to provide foresight reports to assist policymakers in dealing with future uncertainties. The BPK was trusted as resource person in the Executive Development Programme for SAI Thailand and the organising committee for ASEANSAI Development Partner Coordination (BPK, 2022). The Indonesian SAI has also developed national auditing standards in line with the ISSAIs, which the majority of SAIs globally do (INTOSAI, 2020). The BPK has established BPK Regulation number 1 of 2017 regarding State Financial Auditing Standards (Standar Pemeriksaan Keuangan Negara-SPKN) and used the ISSAI Framework as the primary reference (BPK, 2017d) when drafting the standards.

Furthermore, the BPK is continuously improving as an organisation. For example, with more than eight thousand employees, the critical challenge is to align between what is learned by the staff in the training and what is needed by the organization. To address this challenge, the BPK established a corporate university approach (BPK CorpU) to harmonise human resource development, through a continuous learning process, with its mission and objectives (BPK, 2022). BPK CorpU is a learning system where the curriculum, syllabus, and teaching materials are prepared based on the challenges faced by the staff and organizations as a whole to achieve organizational goals (BPK, 2021).

Another key challenge is to increase public awareness of BPK roles and function for an effective organisation and to enhance public accountability. However, in terms of citizen engagement, the BPK falls in the majority category of SAIs (OECD, 2014, IBP, 2020). While the BPK prioritises transparency, it has minimal participatory mechanisms to engage with citizens. The BPK established a formal mechanism where

the public can suggest topics to include in the BPK audit programme, i.e., via the Public Comment Mechanism in 2011. Moreover, according to the latest Open Budget survey (IBP, 2020), the BPK is in the middle range on how they provide feedback to citizen input. The organisation provided a summary on how citizens' inputs have been used to shape its audit programme (IBP, 2020).

1.2 Research Questions and Methods

The study focuses on the Indonesia SAI (*Badan Pemeriksa Keuangan* – BPK) public comment mechanism. This research aims to achieve two objectives: to analyse the introduction and evolution of the public comment mechanisms in the Indonesia Supreme Audit Institution (SAI) and to determine the impact of public comments on the SAI audit process and explore the factors affecting this impact. Five main research questions were posited in order to address these objectives, as summarised in Table 1.1 below:

Table 1.1: Summary of Research Objectives and Questions

Research objectives	Research questions
To analyse the introduction and evolution of the public comment mechanism in the Indonesia Supreme Audit Institution (SAI)	1. What drove the introduction of the Public Comment Mechanism in Indonesia SAI? 2. What is the Public Comment Mechanism process design? 3. How did the levels of public participation in the Public Comment Mechanism evolve between 2016 and 2018?
To determine the impact of public comments on the Supreme Audit Institution (SAI) audit process and explore the factors affecting this impact	4. How do officers use their authority to determine whether and how public comments are acted upon? 5. What are the impacts of public comments for the SAI audit function?

A case study research strategy is adopted to address the main research questions. The choice to adopt a case study research strategy was guided by the

researcher's underlying philosophy, the research questions and objectives, and also practical consideration such as access, the available resources, and data availability (as discussed in Chapter 4

1.3 The Structure of Thesis

This thesis is divided into nine chapters, which can be grouped into two parts. The first part, chapters 2 to 4, focuses on the theory and research design. The second part, chapters 5 to 9, presents the empirical findings from the research. Chapter 10 provides a conclusion to the thesis, linking parts one and two.

Following the introductory chapter, Chapter 2 reviews the existing literature on citizen participation within SAIs internationally. This chapter establishes the scholarly significance of the research problem by showing what is already known and what work has already been carried out on this topic. It starts with the rationale for researching SAI - citizen engagement and reviews the existing literature on SAI - citizen engagement. It concludes with an argument that little is known about this topic, despite the global support for SAI - citizen engagement, the noted potential benefits of citizen engagement for both the SAI and the citizens (such as ensuring transparency and accountability of governmental responses to the COVID-19 crisis) (IBP and INTOSAI, 2020, World Bank, 2020), and the growing incidence of innovative approaches to citizen engagement among SAIs internationally. Sources that discuss SAI and citizen engagement were mostly coming from grey/policy literature. Furthermore, very little is currently known about designs for stimulating and receiving public inputs, the implementation of such mechanisms, the officers' use of their authority in the process, and the impact of public input for the audit work and the citizens.

Chapter 3 sets out the analytical framework for the thesis. It explains the theoretical perspectives that frame the study. The analytical framework draws upon literature on citizen participation along with the Lipsky (2010) Street-Level Bureaucracy concept. This analytical framework was adopted to explore the relevant key factors in influencing public participation in PCM and the impact of using public input on administrators' work. Moreover, the framework assisted the examination of the role of officer's discretion in determining whether public comments are valuable for their work.

Chapter 4 sets out the research questions, design and methods. The chapter discusses the research questions based on the literature review and discusses the research design, research methodology, research ethics, and data analysis. It argues that embedded single-case study design is appropriate to address the research questions because it allows an in-depth analysis. From a practical consideration, a case study is also an appropriate research strategy because of access and data availability. The research is based on 42 interviews with BPK officials at the national level and three provincial offices, and the secondary analysis of a public comments' dataset and official documents. Thematic Analysis is used as a primary data analysis method because of its flexibility to adapt to a wide ontological and epistemological spectrum. This chapter also elaborates on how the analytical framework for this research was operationalised for the purpose of data analysis. Lastly, the chapter undertakes a quality assessment of the research and discusses key ethical considerations.

The second part of the thesis sets out and analyses the key research findings. Chapter 5 analyses the contexts in which the case study operates and research site

selection. It includes a discussion of public participation in Indonesia and the BPK. It argues that the relationship between government and citizens in Indonesia significantly changed following the political reform in 1998. Additionally, the third amendment of the 1945 Constitution in 2001 strengthened BPK's position within the state administration. After the reform era, BPK has employed more active approaches to the engagement of stakeholders, including citizens. The chapter discusses how the government transparency and accountability reforms pushed the introduction of a formal mechanism for receiving public input to he BPK through PCM. BPK PCM is a formal mechanism through which the citizens can suggest issues/topics to include in BPK audit program. This chapter also includes the explanation of the formal PCM procedure. Based on the formal procedure, the chapter discusses the researcher strategy in selecting the sites and participants for this study.

Chapter 6 to 8 presents the empirical findings of PCM in BPK. Chapter 6 explains the process design and evolution of the PCM at BPK. It discusses the extent to which the public participate in the BPK through PCM. It includes a secondary analysis of a public comments dataset in terms of volume, topics, the type of participant, and the submission channel as well as samples of public comments.

Chapter 7 and 8 explore whether and how public comments are acted upon from the administrators' perspective. The two chapters discuss two working units involved in handling public comments, the PR unit and the Audit unit. They are each discussed in a different chapter because they play a different role in the public comments process. The PR staff are responsible for receiving, verifying, and sending feedback to the public, and the auditor unit is responsible for deciding if the comments can be used in audits. The analysis of public comments at the PR unit in Chapter 7 is divided

according to the three processes of managing the comments, as stated in the national procedures: the verification of comments, the follow up with the audit unit, and responses to the participants. The discussion of the implementation of public comments at the Audit unit in Chapter 8 is divided according to four main topics relating to the management of the comments informed by the interview data: the verification of comments at the audit unit, tracking of public comment progress at the audit unit, the impact of public comments on the audit, and the challenges that the auditors faced in managing the public comment.

Chapter 9 brings together key findings from chapter 5 to 8 and interprets their significance in the light of what is already known in the literature. This chapter is organised in relation to the two research objectives: (1) To analyse the introduction and evolution of the public comment mechanism in the Indonesia Supreme Audit Institution (SAI) and (2) To determine the impact of public comments on the Supreme Audit Institution (SAI) audit process and explore the factors affecting this impact.

2 ENGAGEMENT BETWEEN SUPREME AUDIT INSTITUTIONS AND CITIZENS

2.1 Introduction

This chapter reviews the current literature regarding the global development of SAI engagement with citizens to date, emphasizes the need for this study, and identifies the research gap. Through an extensive literature review, this chapter first discusses the rationale of SAI-Citizen Engagement in order to understand the fundamental reasons for SAIs to engage with the citizens; secondly, it reviews recent publications on SAI – citizen engagement; and finally, this chapter concludes with an argument regarding the need for research on SAI – citizen engagement. This review found that despite a growing interest in the topic of SAIs and citizen engagement, there is only limited empirical evidence concerning, in particular, the introduction and evolution of public comments mechanisms, the role of administrators within the participation process, and the impact of engagement on audits.

2.2 The rationale for SAI-citizen engagement

The rationale for SAI-citizen engagement was drawn from the International Organisation of Supreme Audit Institution (INTOSAI) framework (INTOSAI, 2019a, INTOSAI, 2019b, INTOSAI, 2019d, INTOSAI, 2019c) and existing publications (e.g. UNDESA, 2013, Baimyrzaeva and Kose, 2014). Established in 1953, INTOSAI is the umbrella organisation for SAIs globally. INTOSAI, according to its mission, is an autonomous, independent, professional, and non-political organisation established to provide mutual support, encourage the exchange of ideas, knowledge, and experiences, and act as a prominent voice of SAIs within the international community (INTOSAI, 2017b). INTOSAI also provides auditing standards for the public sector, promote good governance, and fosters SAI capacity development and continuous performance improvement (INTOSAI, 2017b). INTOSAI is recognised as a pioneering

international body of government auditors and a leading standard-setter for public sector audit globally (Ganga and Andaleeb, 2018). As of 2021, the INTOSAI has 196 Full Members. The participation as a Full Member in INTOSAI is open to the Supreme Audit Institution of all countries which are members of the United Nations Organization or any of its Specialized Agencies.

The INTOSAI Framework of Professional Pronouncements (IFPP) posed three arguments to support SAI-citizen engagement: strengthening public trust, enhancing SAI transparency and accountability, and providing value and benefits to citizens. Additionally, the idea of SAI-citizen engagement, as articulated in the INTOSAI pronouncements, has evolved from being limited to only making the audit report publicly available (INTOSAI, 2019a, INTOSAI, 2019b) to responding more directly to citizens' demands (INTOSAI, 2019d). Some publications concerning SAI are citizen engagement extending more arguments about why SAIs need to engage with the citizens , and analysing the way in which the COVID-19 Pandemic has heightened the need for SAIs to actively engage with citizens to ensure a strong oversight of the public budget in the COVID-19 crisis (IBP and INTOSAI, 2020, World Bank, 2020).

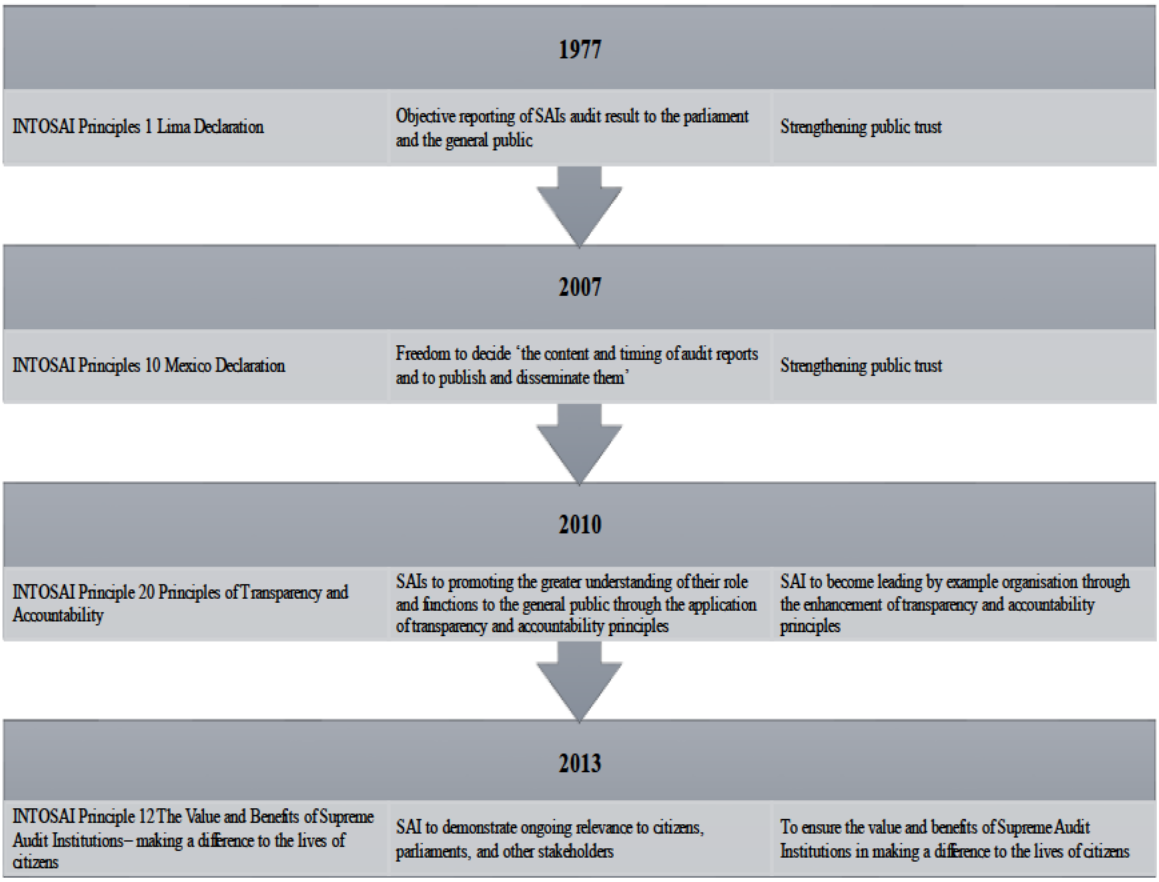
2.2.1 The INTOSAI Framework of Professional Pronouncements for engaging citizens

The idea that citizen engagement is instrumental in the work of SAIs is not new in the INTOSAI agenda in its 40 years of history. INTOSAI provided a framework called the INTOSAI Framework of Professional Pronouncements (IFPP)[4], which covered the idea of engaging citizens, starting from making the audit report publicly available to responding to citizen's demands. Figure *2.1* summarises the evolution of INTOSAI

[4] INTOSAI Professional Pronouncements are the formal and authoritative announcements or declarations of the INTOSAI Community. They draw on the collective professional expertise of INTOSAI's members and provide INTOSAI's official statements on audit-related matters

Pronouncements that support the notion of citizen engagement, and is drawn from INTOSAI Pronouncement on citizen engagement.

Figure 2.1: Summary of INTOSAI Pronouncement on citizen engagement



Source: Author analysis

The rationale and mechanism of SAI-citizen engagement, as articulated by relevant INTOSAI pronouncement, has evolved in 40 years of INTOSAI history in terms of mechanisms and objectives. Two of the first standards that stipulate the idea of citizen engagement was *INTOSAI Principles 1 – The Lima Declaration* (INTOSAI, 2019a) and *INTOSAI Principles 10 – The Mexico Declaration on SAI Independence (INTOSAI, 2019b)*. These principles emphasise the role of SAIs in strengthening public trust through their audit and reporting activities. The 1977 Lima Declaration specified the principle of objective reporting of the SAIs audit result to the parliament and the

public (INTOSAI, 2019a). Furthermore, the Mexico Declaration on SAI independence included the principle that SAIs have the freedom to decide “the content and timing of audit reports and to publish and disseminate them” (INTOSAI, 2019b p.6).

Although the framework emphasises the role of SAIs in strengthening public trust, the frameworks, as indicated by these standards, only mention the citizens’ role as the recipient of the audit report, with publication of audit and reporting activities as the main mechanism. It lacks more elaboration on the role of citizens as the beneficiary of the audit result or as a collaborator in the audit process. Hence, these two frameworks suggested that SAI-citizen engagement is limited only to reporting matters, i.e., making the audit report publicly available.

A more expansive concept of SAI-citizens engagement was articulated by *INTOSAI Principle 20*, approved at XXth Congress of INTOSAI, Johannesburg 2010 (INTOSAI, 2019c). These standards aim to assist SAIs in becoming leading-by-example organisations through the enhancement of transparency and accountability principles. These standards defined the term ‘transparency’ as the requirement for SAIs to inform and make available to the general public about its status, mandate, strategy, activities, financial management, operations and performance, as well as its audit report and conclusion (INTOSAI, 2019c). It emphasises that SAIs not only need to make available their report to the general public, but also promote greater understanding of their role and functions to the general public through the application of transparency and accountability principles (INTOSAI, 2019c).

A greater recognition of the role of citizens in the work of SAI reaches its clearest importance in the publication of *INTOSAI Principle 12*: *The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens*, which was firstly adopted by XXI International Congress of Supreme Audit Institutions (INCOSAI)

in 2013, Beijing, China. The standard stipulated the principles of SAI to demonstrate ongoing relevance to citizens, parliaments, and other stakeholders by “responding appropriately to the challenges of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted” (INTOSAI, 2019d p.8).

The motivation for the publication of INTOSAI P 12 is to reaffirm that SAIs play a significant role in assisting citizens in holding governments accountable due to their function and role in the democratic system to audit the government- and public-sector entities. In particular, the SAIs’ audit result would assist the citizens to hold the custodian of public resources accountable. Therefore, SAIs have greater responsibility to establish their continuing relevance to citizens (INTOSAI, 2019d). However, providing public value by responding to citizens’ demand is still lacking among SAIs. Cordery and Hay (2019) generate a model to map public value within SAIs, which were developed from Moore’s strategic triangle that include (1) strategic plan to deliver public value, (2) legitimacy and support, (3) operating capacity (Moore, 1995).

Cordery and Hay (2019) study of 16 SAIs in European Commonwealth and the USA countries found that most SAIs focus on public value in the sense of increasing government efficiency and effectiveness rather than in terms of responsiveness to citizens’ particular demands. Their study did not determine why this happened.

In addition to the INTOSAI pronouncements, INTOSAI has developed a SAI Performance Measurement Framework (PMF) that SAIs can use to asses performance against IFPP and international best practice (INTOSAI, 2016). The SAI PMF Guidelines include the idea of engagement between SAIs and citizens to help SAIs demonstrate their ongoing relevance to citizens and other stakeholders. The effectiveness of engagement between SAIs and citizens is not only measured in terms

of making the public more aware about their work and results, but also according to how well SAIs encourage citizens and civil society organisations to utilise audit results, provide input to SAI, as well as receive feedback from the public to improve organisational performance (INTOSAI, 2016).

Although INTOSAI has published a framework to encourage SAIs towards a deeper citizen involvement in audit, in practice, there is a wide variation in the adoption of citizen engagement mechanisms among SAIs. The majority of SAIs' engagement with citizens remains mainly to promote their role and functions to the public, and make their reports publicly available. Section 2.3.1 discuss in detail the mechanisms adopted by SAIs to engage with citizens, but broadly, SAIs in practice are still relatively closed and are less accountable organisations globally. According to the Global SAI Stocktaking Report 2020, only 82 out of 178 SAIs have used SAI PMF. Among those who used PMF, only 18% of SAIs have shared the full report with external stakeholders (INTOSAI, 2020). There has been no detailed investigation of why this happens. Section 2.3.2 discusses some contextual factors influencing SAI-citizen engagement, drawing on the extant literature.

2.2.2 **The rationale for SAI-engagement in the academic literature**

In addition to the rationale indicated by the INTOSAI Framework, several academic sources have argued that cooperation between SAIs and citizens is largely motivated by potential mutual benefits. The expected benefits for SAIs were mainly derived from concerns about SAIs' institutional and capacity challenges, which were influenced by specific countries' constitutional, legal, political, social, and economic systems (Stapenhurst and Titsworth, 2002).

Van Zyl et al. (2009), in their review paper, presented four challenges that SAIs face: (1) institutional, such as lack of resources and narrow mandates, (2) technical,

including limited technology skills of auditors and lack of technical capacities to do performance audits, (3) political, such as lack of independence and sufficient authority to ensure that audit findings and recommendations are acted on by management, and (4) communication challenges, such as the very technical language of audit reports. Further, they argued that the relationship between SAIs and citizens could assist SAIs in tackling those challenges mentioned above; thus, providing benefits for SAIs. For instance, civil society could assist in tackling communication challenges by increasing citizens' budget literacy (Van Zyl et al., 2009).

The significance of SAI-citizen engagement has become more prominent during the COVID-19 pandemic. The World Bank report on the Role of SAIs in government response to COVID-19 (World Bank, 2020) highlighted the importance of SAI-citizen engagement in audits during the emergency and post emergency phases. For instance, the report argued that citizen participation in audits can assist SAIs in overseeing the implementation of audit recommendations during the post emergency phase (World Bank, 2020). Moreover, the International Budget Partnership and INTOSAI report also included the opportunity for public participation in the audit process as one of the critical elements to ensure a strong oversight of the public budget during the COVID-19 crisis (IBP and INTOSAI, 2020). Appendix 1 summarises the potential benefits of engagement for both SAIs and citizens, drawn from existing academic sources. However, the benefits seem to lean more towards SAIs than citizens (section 2.3.4 discuss in detail the benefits of SAI – citizen engagement).

Despite the acknowledged importance of SAI-citizen engagement, there remains a paucity of empirical evidence on this topic, with little coverage in the academic literature. To date, many of the sources on this topic have come from grey literature, such as unpublished papers or international organisation reports and studies. The

following section critically reviews the current literature on SAI – citizen engagement, identifying a knowledge gap in the field of study.

2.3 Current literature on SAI-Citizen Engagement

Aligned with limited studies on public sector audit, studies on SAI-citizen engagement are extremely limited. For instance, one of the commonly used databases for the subject of government and society, the International Bibliography of the Social Sciences (IBSS) – ProQuest, only comes up with nine journal articles dated between the year 1999 and 2021, when using the phrase *Supreme Audit Institutions* and *citizens*. Similarly, a search of the Web of Science-Social Sciences Citation Index (SSCI), dated from 1900 to present, and using the same phrase, only resulted in 12 publications, of which, 11 are journal articles and one is a proceedings paper[5].

Additionally, the latter search results showed that only three articles out of the 12 are directly related to SAI-citizen engagement. Two articles discuss the topic of SAIs and their social media communication (Torres et al., 2020, Garcia-Rayado et al., 2021) and the third discusses SAI engagement with stakeholders, which includes citizens, among others (Yamamoto and Kim, 2019). The rest of the studies discuss other topics such as SAIs and public value (Cordery and Hay, 2019, Hay and Cordery, 2021), measuring SAI outcomes (Bonollo, 2019), and the impact of performance audit on democracy (Morin and Hazgui, 2016).

Due to limited published articles on this topic in the journal database, this study also used Google Scholar because it includes a wide variety of sources, such as government reports and international organisation publications. By using the phrase '*Supreme Audit Institution*' and '*citizens*', the Google Scholar search resulted in 72,000

[5] Data was retrieved on 6 July 2021

results. First, these publications were sorted based on relevance to identify their relevance and eligibility. Then, the publication titles were screened for broad topical relevance. This strategy was combined with the snowballing techniques, i.e., screening the reference to identify any relevant publications with the topic. This process listed 53 publications, including 11 journal articles and 42 items of grey literature. The grey literature included guidelines for SAI-citizen engagement, international organisations' official reports, PowerPoint presentations, and unpublished papers.

The task to identify the topics in the publications was challenging due to the different formats and types of publications being reviewed for the analysis. The NVivo word frequency function was used to understand the shared themes across the publications. The 100 most frequently used words (with a minimum length of five characters, and grouping with synonyms criteria or words with a very close meaning) were used as filters for the purpose of analysis. Additionally, for each of the 53 publications, title, abstract, introduction, or executive summary (whichever relevant) were screened to understand the main topic in publications.

The analysis found that accountability is the main theme that runs across the publications on SAI-citizen engagement. SAIs, as organisations that carry out the external audit function independent of the audited entity, made them a crucial part of the formal system of accountability. SAIs' contribution to government accountability is by independently conducting audits on government agencies or other third parties that use public resources, and publishing audit reports. As previously discussed (see section 2.2), citizen engagement could strengthen government accountability by enhancing SAI impact and effectiveness (Schouten, 2020). SAI-citizen engagement

also provides citizens with information to hold the government accountable. Guillan Montero (2012 p.8) argues that:

> only by relying on participatory mechanisms that involve some forms of cooperation and joint work with civil society, SAIs become agents of accountability in its hardest meaning – they can promote institutional changes and trigger sanctions by other actors.

The following sections discuss several themes in relation to accountability and SAI-citizen engagement in order to explore key insights from the literature and the remaining research gaps.

2.3.1 **Mechanisms**

Mechanisms and good practice in citizen engagement constitute the second most frequent topic in the publications, after the benefits of SAIs-citizen engagement (discussed in section 2.2). However, the publications did not provide much information other than describing the various mechanisms that SAIs employed, which SAIs fall in which categories, and how information flows between citizens and the organisation. It is difficult to evaluate the depth or quality of each mechanism from the categories. Additionally, although some publications showed that there was a change and development of SAI – citizen engagement mechanisms over time, there is little in-depth analysis of this topic.

There is no common timeframe for when SAIs developed mechanisms for citizen engagement. Some countries began to develop mechanisms to engage with citizens as early as the 1970s, even before the first INTOSAI Pronouncement, which was published in 1977. For instance, SAI Korea established a *Civil Petition & Complaint Reception Centre* in 1971 in order to manage citizen complaints efficiently (Kim, 2015). The US Government Accountability Office (US GAO) started a programme called *FraudNet* in 1979 as a primary channel to receive citizen

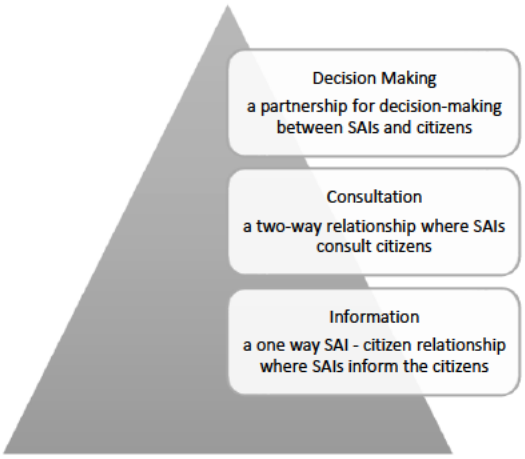
complaints, which also served as a vital part of the forensic audit and investigative team[6]. Additionally, a social audit programme was started in 1996 in India as a means to hold the government officials accountable. In Indonesia, a public awareness campaign was started in 2006, during its reform era through conducting various mechanisms such as developing a media centre, visiting universities and high schools, and presenting publications via various media (INTOSAI, 2011b).

The existing publications on this topic mostly provided examples and categories of SAI-citizen engagement mechanisms from case studies, primarily in Latin America (Ramkumar, 2007, Nino et al., 2010, Guillan Montero, 2012). For instance, Nino (2010) categorises different mechanisms of SAI engagement in Latin America and the Caribbean region into two categories: 1) Improvement in the information related to external oversight, such as disseminating audit reports, and 2) Opening up the external oversight of public administration to citizen participation, such as the filing of citizen complaints. There is still a big gap in the literature on SAI-citizen engagement outside good-practice countries, with data being especially limited in respect of Africa and Asia.

The 2010 INTOSAI survey and the 2014 OECD survey attempted to systematically identify mechanisms of SAI-citizen engagement. The INTOSAI survey, which received responses from 91 of 191 members (UNDESA, 2013) aimed to identify key mechanisms implemented by INTOSAI members for engaging with citizens. Figure 2.2 below depicts categories of citizen engagement with SAIs according to the INTOSAI survey.

[6] https://www.gao.gov/about/what-gao-does/fraudnet

Figure 2.2: Types of citizen engagement with SAIs



Source: UNDESA (2013)

The INTOSAI survey report classified three types of interaction between SAIs and citizens, running from the lowest to the highest type of interaction, as follows: (1) a one-way SAI – citizen relationship in which SAIs inform citizens; (2) a two-way relationship whereby SAIs consult citizens; and (3) a partnership for decision-making between SAIs and citizens (UNDESA, 2013, p.14).

Although the UNDESA report did not specify in detail how many SAIs fall into each category, it revealed that most fall into the first category – informing citizens. For instance, SAIs in this category responded to inquiries from citizens through their website or mail, held public speeches to educate citizens about their work, and published their audit reports either through the website or via conferences as well as other media. However, in the audit planning process, these SAIs mostly involved experts.

SAIs in the second category, consulting citizens, were not only informing citizens, but also encouraging citizens to communicate with them and utilise information discussed in the media. For instance, these SAIs conducted public opinion surveys on a regular basis, and held focus-group activities to understand community

perspectives and consider suggestions from other groups such as the different members of parliaments, workers' unions, and other non-profit organisations (UNDESA, 2013). The third type of SAIs was much fewer in number. These SAIs used every media channel to communicate with citizens. They disclosed information to the public and linked their activities with social accountability mechanisms. Surprisingly, the survey indicated that most of the SAIs in this category were coming from developing countries (UNDESA, 2013). Different contextual factors were argued to influence these choices (discussed in detail in Section 2.3.2).

Another study that tries to identify the mechanisms for SAI-citizen engagement was published by the Effective Institution Platform[7] and the OECD in 2014 (OECD, 2014). They compiled information on SAI-citizen engagement from different regions, with 32 SAIs selected as a sample. For each SAI, information was collected from their website, and additional questions were sent to these SAIs to obtain further information.

Unlike the INTOSAI survey, which classified SAI-citizen engagement into three categories, this study classified SAI engagement with citizens into only two groups: transparency and participatory. However, they both used a similar approach in that they categorised the mechanism for SAI-citizen engagement based on the information flow. The transparency mechanism is similar to the information mechanism in the INTOSAI survey. It is one-way communication by the SAI to publish information or make information available to the public about their activities. The objectives are to raise people's awareness, encourage people's engagement, and develop the use and impact of audit reports. The participatory mechanism is two-way communication with

[7] The Effective Institutions Platform (EIP) is an alliance of over 60 countries and organisations that support country-led and evidence based policy dialogue, knowledge sharing and peer learning on public sector management and institutional reform (https://www.effectiveinstitutions.org/fr/about-us/1)

the purpose of enhancing cooperation and communication with other actors. The mechanism accommodates citizen inputs and an active oversight role for citizens and CSOs (OECD, 2014). The Consultation and Decision-Making type in the 2010 INTOSAI survey was included as a participatory mechanism in this survey.

The report showed similar results to the INTOSAI survey in that all 32 SAIs had adopted a transparency mechanism as part of their engagement practice. Websites and the dissemination of institutional information are some of the common means SAIs used to engage with citizens. A vast majority of SAIs published their reports in hard copies and through their webpage (p.33).

Additionally, the participatory approaches were still limited among SAIs according to the survey. In the audit planning stages, some SAIs have complaint/ comment mechanisms where citizens can submit information of suspected wrongdoing for the SAI to audit (p.36). The survey found only a few SAIs engaging with citizens either at the auditing stage or in following-up recommendations (p.37-38). Capacity building and raising awareness are the most common mechanisms of the participatory practices implemented by SAIs. For instance, the majority of SAIs used contact mechanism for citizens, such as using online feedback forms, and activities such as training as their capacity building and raising awareness strategy (p.38). Furthermore, similar to the INTOSAI survey, countries in the Latin America region had the highest total participatory practices, with an average of 5.6 mechanisms per country, compared with other regions (p. vi).

The INTOSAI and OECD classifications of mechanisms above are the starting point that might assist us in differentiating the various degrees and levels of SAI engagement with citizens. The categories suggested that the main mechanisms adopted were top-down. The SAIs primarily initiated the mechanisms for citizen

engagement. However, the categories do not provide much information beyond describing the various mechanisms employed, which SAIs fall into which categories, and how the information flows between the citizens and the organisation. It is difficult to understand the depth or quality of each mechanism from the categories. Little is known about the institutional design (Fung, 2003) of each mechanism such as the objective of each engagement mechanism, who participates, the selection process, and how engagement influences decision-making. It is crucial to specify participation in more detail by looking at the whole design since different institutional designs have different consequences in participation (Fung, 2003), in particular, since the degree of institutionalisation of the mechanisms varied widely among SAIs. The information mechanism was more institutionalised than participatory mechanisms, for instance (OECD, 2014).

Those two surveys only capture the condition at one point of measurement. However, the Open Budget (OB) Survey[8] report (IBP, 2020) showed that there was a change and development of SAI-citizen engagement over time. The survey results indicated that some SAIs may receive public input in the audit at one point, but they may no longer receive public input at another point, and vice versa. The OB survey measured SAI – citizen engagement by specifically asking three questions related to public participation (IBP, 2019, p.152 - 154):

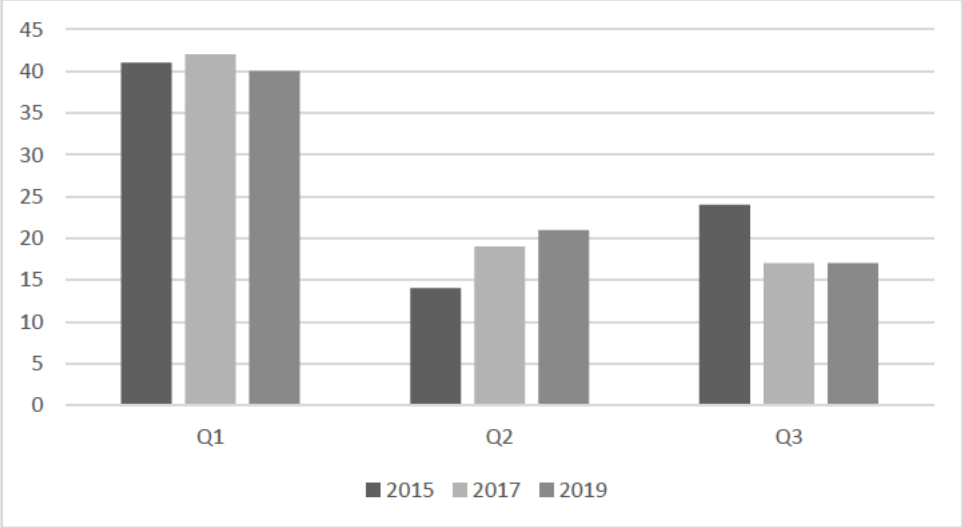
- Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit programme (for example, by bringing ideas on agencies, programmes, or projects that could be audited)?

[8] Open Budget Survey is a survey that measured if government provide the public access to budget information and opportunities to participate in the budget process (IBP, 2020)

- Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit programme?
- Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (e.g. as respondents, witnesses)?

The first questions tried to measure whether SAIs have the consultation mechanism as in the INTOSAI survey or the Participatory mechanism as in the OECD survey. The second question attempted to capture the implementation by asking how the Audit organisation makes use of the citizens' input. The third question asked if the SAIs have decision-making mechanisms as measured in the INTOSAI survey. Figure 2.3 below indicated the number of SAIs that met the criteria for each of the questions above, according to OB survey results between 2015 and 2019[9].

Figure 2.3: OB Survey response of SAI and citizen participation; 2015 and 2019



Source: author analysis of OB Survey 2015 and 2019 for SAI-citizen engagement questions (IBP, 2015, IBP, 2017, IBP, 2020)

[9] See https://www.internationalbudget.org/sites/default/files/2020-04/2019_Guide_and_Questionnaire_EN.pdf for more information about the type of answers that met the criteria

The OB survey result between 2015 and 2019 suggested that the number of SAIs that maintained formal mechanism to receive public input in the SAI audit programme (Q1) was slightly decreased between 2015 and 2019. This was partly because of the SAIs that had recently adopted formal mechanisms to receive public input in its audit programme, and vice versa. For example, Costa Rica changed from not having formal mechanisms to receive citizen input in their audit planning in 2017 to having a formal mechanism in the 2019 survey, and the opposite for SAI Hungary (IBP, 2020). Additionally, the OB survey also showed that the numbers of SAIs that had formal mechanisms beyond seeking public input in audit planning (Q3) decreased between 2015 and 2019. **Error! Reference source not found.** below summarises the c ountries surveyed in the OECD study and the Open Budget Survey.

Similarly, the 2020 INTOSAI Global Survey, which received response from 178 SAIs, also discovered there was an evolution in SAI engagement in terms of the publication of audit reports. The responses to the Global Survey 2020 showed that 70% of SAIs published at least 80% of their audit reports. This figure is higher than the 69% reported in 2014, and the 58% reported in 2017 (INTOSAI, 2020). However, these reports did not further elaborate the argument for these changes in either receiving public input or publishing audit reports.

Table 2.1: Countries by Regions in the OECD survey and Open Budget Survey

	Latin America and Caribbean	Western Europe, US, and Canada	Africa	East Asia and Pacific	Middle East and North Africa	Central and South Asia	Eastern Europe	Total
OECD Survey only		Denmark, Netherlands			Israel Mauritania			4
Both OECD and Open Budget Survey	Chile, Mexico, Argentina, Brazil, Colombia, Costa Rica, Ecuador, Honduras, Peru	Canada, US, France, Germany, Italy, Portugal, Spain, UK	Mozambique, South Africa, Tanzania, Zambia	Australia, Philippines, Indonesia,	Tunisia	South Korea, India, Nepal,		28
Open Budget Survey only	Bolivia, Dominican Republic, El Salvador, Guatemala, Jamaica, Nicaragua, Paraguay, Trinidad and Tobago, Venezuela	Norway, Sweden	Angola, Benin Botswana, Burkina Faso, Burundi, Cameroon, Chad, Comoros, Côte d'Ivoire, Dem. Rep. of Congo, Equatorial Guinea, Eswatini, The Gambia, Ghana, Kenya, Lesotho Liberia, Madagascar, Malawi, Mali, Namibia, Niger, Nigeria, Rwanda, Senegal, Sierra Leone, Somalia, South Sudan, Sudan, Sao Tome and Principe, Uganda, Zimbabwe	Cambodia, China, Fiji, Japan, Malaysia, Mongolia, Myanmar, New Zealand, Papua New Guinea, Thailand, Timor-Leste, Vietnam	Algeria, Egypt, Iraq, Jordan, Lebanon, Morocco, Qatar, Saudi Arabia, Yemen	Azerbaijan, Georgia, Kazakhstan Kyrgyz Republic, Russia, Tajikistan, Afghanistan Bangladesh Pakistan, Sri Lanka	Albania Bosnia and Herzegovina Bulgaria Croatia Czech Republic Hungary Macedonia Moldova Poland Romania Serbia Slovakia Slovenia Turkey Ukraine	89
	18	12	36	15	12	13	15	121

Source (IBP, 2020, OECD, 2014)

In addition to indicating that there are changes in the SAI-citizen engagement mechanism (IBP, 2020, p.48-53), the OB survey also suggested that SAIs have various degrees of implementation, which were influenced by a strong role for administrators in implementing participation mechanisms. The OB survey found that although SAIs maintained a formal mechanism to receive public input, SAIs had full authority to decide if and how they provide feedback. The survey showed that fewer SAIs provided the public with feedback on how citizens' input was being used in their work than the total number of SAIs that receive citizen input. For example, only 21 out of 40 SAIs that received citizen input provided feedback to the citizens in 2019 (IBP, 2020).

Additionally, the OB survey suggested there was variation on how the SAI gave feedback. For example, only the Argentina SAI provided both the list of the inputs received and a detailed report of how the inputs were used to determine its audit programme in 2019 (IBP, 2020). The majority of SAIs (17 SAIs) that provided feedback only provided either the list of the inputs received or a report or summary on how they were used. This result confirms the finding of the OECD report regarding weak follow-up of public input (OECD, 2014). However, no studies have investigated whether and how public input was acted upon by SAIs.

Evolution in implementation is discussed by Forestieri et al. (2017) who analysed public engagement in 12 SAIs in the Latin American and Caribbean regions between 2011 and 2015. For instance, the number of public inputs received by *SAI G* showed a decreasing trend between these years (Forestieri et al., 2017). Guillan Montero (2012) looked at multiple case studies in Argentina, Costa Rica, and Mexico and found that complaint mechanisms had limited follow-up mechanisms, with the public tending to send low-quality comments. However, these studies did not further elaborate why

there were changes in public comments, limited follow-up, and a low quality of public inputs.

In terms of mechanism choice, the Indonesia SAI (BPK) falls in the majority category of SAIs reported in the three studies. The BPK employed transparency, but with minimum participatory mechanisms to engage with citizens (Section 5.3.1 discusses the BPK engagement mechanism in detail). The BPK established a formal mechanism where the public can suggest topics to include in the BPK audit programme, i.e., via the Public Comment Mechanism in 2011. Moreover, according to the latest OB survey, the BPK is in the middle range on how they provide feedback to citizen input. The organisation provided a summary about how the citizens' inputs have been used to determine its audit programme (IBP, 2020).

2.3.2 **Contextual factors**

Publications discussing the contextual factors that influence SAI-citizen engagement tended to focus on factors influencing the adoption and mechanism choice in Latin American countries, and concluded that a different level of contextual factor was varied by countries with some factors might even being specific to only one country. Additionally, there is limited discussion on how context influences implementation, in particular, the significant role of SAIs in shaping and managing participation.

The Effective Institution Platform and OECD report in 2014 identified the following characteristics as being instrumental in the adoption and form of the SAI-citizen engagement mechanism: (1) Model of audit institution; (2) Independence and power of SAIs; (3) SAIs' capacities; (4) Capacities of other actors such as Civil Society Organisations, media, legislatures, and citizens; (5) Political will and leadership; (6)

Political culture and historical pattern of engagement; (7) relationship with other accountability institutions; and (8) the role of INTOSAI and donors (OECD, 2014).

Existing publications support the argument that external forces primarily influence the adoption of engagement mechanisms. For example, the OECD report (2014) found that one of the reasons for a more advanced participation practice in Latin America is the institutional support from the regional association of SAIs, OLACEFS- *Organización Latinoamericana de Entidades de Fiscalización Superior*, encouraging SAIs to adopt practices to enhance transparency, gain access to information, and encourage citizen participation through the declaration of principles of accountability. This institutional support indicates the important role of international organisations for the adoption of participation mechanisms. Additionally, broader government reforms played a significant role in the Korean and the Philipines' adoption of citizen engagement mechanisms (Guillan Montero, 2015).

Additionally, in terms of mechanism choice, Guillan Montero's (2012, 2015) case studies in Costa Rica, Korea, Argentina, Mexico, and the Philippines showed that SAIs capacity, vis-a-vis citizens' capacity, determines the form of engagement. She argued that if SAIs' capacities are weaker (with high political interference) while civil society is strong, SAIs might pursue cooperation mechanisms with civil society to strengthen its position and enhance its audit recommendations. However, if SAIs are much stronger than civil society, engagement is most likely to be a one-way mechanism. Further, when the two parties are weak, there will be no engagement unless triggered by an external force, such as donor funding. If both SAIs and civil society were strong, engagement might occur depending on pre-existing linkages and SAI leadership.

However, it is necessary to explore the specific contextual factors that influence the adoption and choice of mechanisms because factors varied by countries (Guillan Montero, 2012, 2015). For instance, the influence of higher demand from civil society for the adoption of participation in audit only applied to the Philippines, while the whole government reform only applied to Costa Rica (Guillan Montero, 2015). Understanding the specific contextual factors also provides understanding of which factors provided opportunities or barriers in strengthening engagement with citizens.

Previous studies have not dealt with how contextual factors influence the implementation of citizen engagement in practice. Only a few studies have discussed how contextual factors influence the implementation of SAI-citizen engagement (Goetz and Jenkins, 2001, Cornejo et al., 2013). Goetz and Jenkins (2001), using two case studies in India, argued that legal standing is significant for an effective citizen engagement with the audit institution, including access to official documents, presence in the audit organisation, and the right to publish different opinions to legislative bodies. However, having a legal mandate may not always lead to effective engagement. The 2017 INTOSAI Global Survey revealed that some SAIs with limited rights to publish audit reports still made their reports publicly available, while 23% of SAIs with no reporting had the full freedom to make their reports available to the public (INTOSAI, 2017a). Thus, SAIs appeared to have themselves a significant role in deciding when and how they engage with the public.

Those comments confirm the discussion in the previous section that suggested the significant role of SAIs in the participation process as they seem to determine the mechanism choice and how they make use of public input. This study addresses this issue by looking at the implementation of the BPKs public comment mechanism in order to understand the role of administrators in public participation, how citizen

engagement evolves over time, and how public inputs are acted upon by administrators.

2.3.3 **Risks and challenges**

Existing studies show that the adoption and the form, as well as the detailed implementation of engagement mechanisms, were influenced by risks and concerns of engaging with citizens. However, many publications to date have been descriptive in nature, offering little empirical evidence on how risks and challenges influence the design choice and participation processes, which challenges are perceived as significant by administrators, and how they affect citizen engagement. Obtaining administrators' perspectives on the risks and challenges surrounding citizen engagement is vital for addressing these questions.

Previous publications suggested that the main fear of engaging with citizens is compromising SAI independence, neutrality, or objectivity (UNDESA, 2013, Cornejo et al., 2015b, Cornejo et al., 2013, Ramkumar, 2007, OECD, 2014, Bhandari, 2014, Kim, 2015). However, whether or not citizen engagement compromises SAI independence is debatable. Some studies support the argument that citizen engagement impaired SAI independence (Bringselius, 2014, Bhandari, 2014, Baimyrzaeva and Kose, 2014). For example, Bringselius (2014) case study of the Swedish National Audit Office found that maximising media coverage of audit reports resulted in a hypercritical response to the executive; hence, challenging both SAI neutrality and SAI independence. For instance, the SAI tended to focus on the negative in the selection of audit areas, targets, and drafting of conclusions when it chose to partner with the media to disseminate audit results.

However, for Suerte-Cortez and Cornejo (2015), arguments that SAI-citizen engagement compromises SAI independence and objectivity are mostly overstated.

They argued that a more advanced engagement would provide maximum benefits when the SAI showed commitment and knowledge about citizen engagement. Moreover, instead of looking at engagement as compromising SAI independence, Cornejo et al. (2013) argued that they complement each other. Drawing lessons learned from Latin America countries, they argued that greater SAI autonomy and independence can provide opportunity for increased engagement with citizens, while a SAI with limited independence may have been more hesitant to increase their engagement with citizens (Cornejo et al., 2013).

Furthermore, by comparing SAIs in Japan and Korea, Yamamoto and Kim (2019) showed that a SAI can maintain its independence while responding to stakeholder needs, including those of citizens. For instance, SAI Korea maintains its independence and neutrality when engaging with citizens by establishing various control measures such as strengthening qualifications of requesters, defining 'public interest' in a rigorous way, and setting up an audit request review committee to screen the requests (Yamamoto and Kim, 2019).

The OECD survey of 32 SAIs suggested that limited capacities may hinder SAIs engaging with citizens, even if they are willing to do so (OECD, 2014). Additionally, Baimyrzaeva and Kose (2014) argued that SAIs might have limited staff knowledge about how to engage. An increased cost and workload, along with participatory fatigue, were another concern according to Cornejo et al. (2015a) overview report of the Global Partnership for Social Accountability's virtual forum, held in March 2015. Some other publications raise concerns over inclusivity and representativeness (Ramkumar, 2007, Lonsdale, Mendiburu, 2021). However, very little detail is currently known about how these challenges affect citizen engagement in practice.

Regulatory gaps are another challenge in implementing citizen engagement. Public audit institutions in some countries have a mandate to report to legislators, but no similar mandate to report to the public (Ramkumar, 2007, Bhandari, 2014). Hence, SAIs might be reluctant to pursue citizen engagement as it is beyond their mandate and potentially adds extra workload (Cornejo et al., 2015b).

Challenges also exist for citizens to engage. Citizens' lack of trust in and information about the role of certain institutions (Cornejo et al., 2015b, Ramkumar, 2007) were concerns for public participation. For instance, Ramkumar (2007) showed that CSOs were concerned that government may develop corrupt relationships with some civil society organizations if there is no check and balance on their participation in audits.

Additionally, citizens may face other challenges to participate due to lack of resources (Ramkumar, 2007, Bhandari, 2014). Limited public knowledge about the main function of SAIs was suggested as another challenge (Cornejo et al., 2013), with evidence that the public is still largely unaware of SAIs existence and their main role (Baimyrzaeva and Kose, 2014). Enhancing public knowledge on SAIs is challenging not the least because audit reports are often written using technical language (Bhandari, 2014). However, little detail is provided as to how precisely citizens' skills and knowledge affect SAIs and citizen engagement.

2.3.4 **Benefits and Impacts / results**

Although the majority of publications argue for the benefit of citizen engagement (section 2.2.), surprisingly, very few publications provide detailed evidence on the impact of citizen engagement. Moreover, existing studies are unclear as to how various participation mechanisms enable impact to be achieved, and the role of administrators in influencing such impact.

The Technical Commission for Citizen Engagement (CTPC), in collaboration with the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), attempted to address this gap by developing indicators to assess the impact of SAI-citizen engagement in the Latin American region. The indicators include two types of impact: internally upon the SAI, and externally upon the community. Eight dimensions were used to measure these two areas as summarised in Table 2.2 below.

Table 2.2: Impact of SAI-Citizen Engagement

Impact of Citizens Engagement on Internal SAI	Impact of Citizen engagement on External SAI
• Audit planning • Audit Results • Institutional identity and internal SAI • Demand for SAI participation	• Government Account reports • Public positioning and institutional image of SAI • Public Service supply • Fight against corruption and creation of control culture

Source: Forestieri et al. (2017)

Based on the impact assessment of citizen engagement in 11 SAIs in Latin America countries, the report found that the internal impact was largely unknown. These SAIs do not always institutionalise systematic information regarding their engagement practices. Additionally, all SAIs do not evaluate the impact of their engagement on external SAIs (Forestieri et al., 2017).

The report found that the involvement of civil society in the process of planning audits is mainly through citizens' complaints; however, it is not clear how and why complaints are acted upon by the officers. This partly confirms the Open Budget Survey finding that not all SAIs that received public input provided feedback on how that input was used in their work and, where feedback was given, there was variation on how that happened (IBP, 2020). Thus, very little is currently known about whether and how the engagement mechanism produced the impact. In particular, existing work does not illuminate the role of administrators in affecting the impact of participation.

2.3.5 **Other topics**

Some publications discussed the expansion of the role of SAIs in government accountability, from being limited to accounting only, i.e., ensuring the quality and credibility of government financial reports (Stapenhurst and Titsworth, 2002), to performance auditing, which emphasises the evaluation of economy, efficiency, and effectiveness (Suzuki, 2004). SAI audits that asses the performance of policies and programmes are argued to contribute to better management of government, being free of abuse of power and corruption, and complying with the rule of law (OECD, 2014).

This expansion of audit scope is mainly due to the increasing demand for performance-related information from the users of audit reports, including citizens (Suzuki, 2004). Baimyrzaeva and Kose (2014) argued that this gradually expanding role of SAIs to include performance audits provides a promising opportunity for a deeper engagement between SAIs and citizens. Cornejo et.al. (2013) argued that SAIs need to change their paradigms from legal and financial audits to performance, results, and management audits in order to make participation mechanisms more relevant to citizens. Additionally, the INTOSAI capacity building committee supported this expansion by focusing their 2020 – 2022 work plan on SAI-stakeholder engagement (Makwetu, 2020).

Lazarevic et al. (2013) published a Comparative Study of International Practices in European countries on the topic of SAI-citizen engagement, and provided recommendations for SAI Serbia. Additionally, EUROSAI (2017) published a roadmap to assist SAIs in the region with reaching their communication goals. Additionally, Kumagai et al. (2019), in their report on mainstreaming citizen engagement in public financial management, provide ten principles for effective citizen engagement. INTOSAI (2021) published a framework for SAI and civil society engagement that

includes some guiding principles such as be results-focused, involve engagement throughout the audit process, seek to strengthen country systems, be context-specific, be introduced gradually.

2.4 Conclusion

Citizen engagement has come to be seen as playing an important role in the work of SAIs, and is expected to be mutually beneficial for SAIs and citizens. The COVID-19 pandemic has also highlighted the need for SAIs to engage actively with citizens in order to ensure a strong oversight of the public budget during the crisis. However, despite the importance of SAI-citizen engagement, there remains a paucity of evidence on this topic, and it has been hardly covered in the academic literature. Furthermore, there is a major gap in the literature on SAI-citizen engagement outside good-practice countries, especially in Africa and Asia.

Within the grey literature, studies have established that SAIs in different regions have been implementing innovative ways to engage with citizens by utilising different mechanisms, which fit within various categories of SAI-citizen engagement. However, there has been limited investigation of the institutional design of engagement mechanisms. What evidence does exist shows variation in the implementation of SAI-citizen engagement, including whether different SAIs provide feedback from public input when using the same mechanisms; indeed, the majority of SAIs that received public input only provided limited feedback and showed weak follow-up from any public input.

Moreover, although evidence suggested that there has been development in approaches to SAI-citizen engagement, no study has investigated systematically how SAI-citizen engagement has evolved over time. Finally, published studies have suggested a significant role for administrators in the participation process, for example,

in determining the mechanism choice and how they make use of public input. However, again, very little is known in detail about this topic.

This study addresses these gaps in the literature by looking at the change and development of SAI-citizen engagement, the institutional design of participation, and the role played by administrators in the participation process, particularly how administrators influence the impact of participation. The next chapter develops an analytical framework through which to address this gap in the literature, based upon key variables drawn from the literatures on citizen participation and Street-Level Bureaucracy.

3 CITIZEN PARTICIPATION AND STREET-LEVEL BUREAUCRACY: ANALYTICAL FRAMEWORK FOR THE RESEARCH

3.1 Introduction

This chapter aims to develop an analytical framework to understand the evolution of SAI-citizen engagement, the design of SAI-citizen engagement, the role of administrator in citizen participation, and the impact of using public input in SAI work. It does this by reviewing literature from citizen participation and relevant literature from policy implementation.

This chapter develops an analytical framework that draws upon the literatures on citizen participation and street-level bureaucracy on order to analyse the *front-end* and *back-end* of the participation process. The front-end process focuses on the input of participation. It includes the design of mechanisms, citizens' behaviour, and administrator behaviours that can be demonstrated to impact the extent to which the public participates. The back-end focuses on how participation can influence decision-making. It focuses on how officers use their authority to determine whether and how public comments are acted upon, and the impact of public input for the SAI audit process.

This chapter has been organised in the following way. The first section provides an overview on citizen participation literature. It goes on to discuss the strengths and weaknesses of three particular analytical approaches from the extant literature. Given the scale and scope of the citizen participation debate, this chapter can only engage with a selection of concepts deemed most applicable for this research. The next section is concerned with the adoption of the Street-Level Bureaucracy (SLB) concept in analysing citizen participation, which illuminates the role of administrator discretion.

This chapter concludes by developing an analytical framework that combines the key concepts of citizen participation and street-level bureaucracy used for this study.

3.2 Overview of literature on citizen participation

The literature on citizen participation is multi-faceted, with studies coming from various fields such as political science, public administration, communication, environmental studies, and education research, among others[10]. Different fields have different focuses; for instance, in political science, most of the literature links citizen participation with the idea of political participation. A recent interest in this field is the role of social media in political participation (e.g. Aldrich et al., 2016, Skoric et al., 2016, Vaccari and Valeriani, 2016). The public administration approach discusses citizen participation as an institutional arrangement. That is, public participation is analysed as an element of governance in the decision-making process, and is promoted through government policy and implemented by bureaucrats – what Cornwall (2008) calls 'invited participation'. Another type of participation is 'organic participation', which is driven by civil society acting independently of the government (Cornwall, 2008). It is usually stimulated by social movements aiming to reform power structures (Mansuri and Rao, 2013). Recent research focuses on e-participation (e.g. Lee and Kim, 2018, Tai et al., 2020, Zheng, 2017) and co-production (e.g. Brandsen and Honingh, 2016, Nabatchi et al., 2017, Osborne et al., 2016, Durose et al., 2016).

Narrowing down the scope and focus is therefore necessary. The literature from public administration is the most relevant to the focus of this study, which examines invited participation, namely, how an SAI sought to engage with the public in its formal

[10] Search by using the topic 'citizen participation' in the Web of Science-Social Sciences Citation Index (SSCI) for the last five years resulted in 7,551 literatures among which 6,327 are journal articles as of 30 September 2020

processes and the impact of such engagement. This research did not focus on either indirect participation (such as voting) or organic participation (such as petitions or social movements). While these kinds of participation might still be important in shaping and influencing the effectiveness of state government-sponsored participation initiatives, they are beyond the scope of the primary research for this thesis.

Studies of citizen participation limited to government-sponsored initiatives face some challenges due to the complexity of the subject. The first challenge is to define participation (Roberts, 2004). In the literature, defining participation is largely an attempt to say what it could be rather than what it is. The word ‘participation’ has been used to denote almost anything that involves people (Cornwall, 2008, Rowe and Frewer, 2005), and there is an overabundance of related terms and concepts, such as public engagement, citizen engagement, civic engagement, community engagement, and public participation, amongst others (Nabatchi and Amsler, 2014). Additionally, the term ‘participation’, itself, refers to a range of different actions by different people (Pateman, 1970, Cornwall, 2008). It is an ambiguous and contested concept (Day, 1997). The key concepts of participation are not generally well defined and formulated (Rowe and Frewer, 2005).

A second complexity is that the number of variables to be considered is high, including individuals, groups or organisations, along with contextual factors (Roberts, 2004). Citizen participation can take place in various arenas through various mechanisms. State-sponsored participation can take place at different levels of government (national and local level), in various policy contexts (e.g., education, economics, development, environment), and at different stages of policymaking (from formulation to evaluation) (Roberts, 2004). Participation can also use various

mechanisms. For instance, Rowe and Frewer (2005) listed more than 100 participation mechanisms just from the UK and U.S. literature published between 1975 and 2004.

The topic is rich in case studies, but without a settled theoretical structure. However, there is a lively debate on conceptualisation in the study of citizen participation. Some scholars have offered typologies with different key attributes to assist in understanding the variety of citizen participation as the initial steps for theory building (e.g.Arnstein, 1969, Pretty, 1995, White, 1996). For example, Arnstein (1969) proposed the influential rungs on a ladder of participation according to the degrees of citizen power.

However, critics of participation typologies have argued that they are mainly normative because the classification ranges from ‘good’ to ‘bad’ participation (Cornwall, 2008). Additionally, they were considered as problematic as analytical tools because of the implicit assertion that higher citizen control is always desirable, which may not always be the case in all participation (Fung, 2006). Moreover, these typologies were less relevant to the development of the practice of participation, such as the identification of different techniques to recruit participants, and the various media of communication (Fung, 2006).

Some scholars have developed approaches to address the challenges above by looking at different key variables (e.g.Lowndes et al., 2006, Rowe and Frewer, 2005, Fung, 2006, Nabatchi and Amsler, 2014). For example, Rowe and Frewer (2005) offered a framework to categorise engagement mechanisms according to the flow and nature of information between the participant and the administrator, identifying the key variables that make one mechanism differ from another. These approaches have some potential merit in the sense that they are useful to clarify how

participation is explicitly or implicitly conceptualised, to explore salient variations in direct public engagement processes, and to understand the key factors to promote citizen participation. They also tend to focus on bottom-up tools (Lowndes et al., 2006) that prioritise the front-end of participation, analysing participation from the citizen's perspective.

Although it is important to understand the citizen experience in participation, these approaches have limitations because they ignore the 'back end' of the implementation mechanism. The success or failure of a participation process depends not only on the design of the mechanism, but also on how the mechanism is applied (Rowe and Frewer, 2005). One key variable is the role of the administrator as the policy implementer, who holds discretion to influence the process and its result (King et al., 1998), and whether the decision-makers listen and/or respond to public input. Very little is currently known about the relationship between citizen inputs and public administrators' decision-making. For example, Lowndes et al. (2006) found that one third of local authorities in the UK reported issues with responding to the outcomes of participation exercises; however, it was less clear as to why this happened.

Given the scale and scope of the citizen participation debate, the next section selects three approaches for closer examination (Rowe and Frewer, 2005, Fung, 2006, Nabatchi and Amsler, 2014). These three approaches are selected because they were considered as seminal research papers in this area[11]. For example, Fung's article, '*Varieties of Participation in Complex Governance',* was selected as one of the *Public Administration Review*'s 75 most influential articles to celebrate the journal's

[11] According to Web of Science core collection database, as of 03rd of January 2022, the Rowe and Frewer (2005) articles were cited 858 times, Fung (2006) articles were cited 806 times, and Nabatchi and Amsler (2014) article were cited 82 times.

75th year of publication (Fung, 2015). The key elements shared across the study, along with the gap in the current framework, will be discussed. Drawing on the three frameworks, this section concludes by identifying the key elements for analysing the *front end* of participation. These key elements contribute to building this study's analytical framework and serve as the key variables influencing the front end of SAI-citizen engagement.

3.2.1 **Approaches for analysing citizen participation**

To establish what might still be missing for building a comprehensive, but also empirically applicable framework to study citizen participation, the following section takes a closer look at the strengths and weaknesses of three analytical approaches to the public participation literature. First, considering Rowe and Frewer (2005) typology of public engagement mechanisms, they argued that one key distinction between the varieties of public participation was the flow of information between participants and the party commissioning the engagement initiative; usually the government agencies. They categorised forms of participation according to three different types of information flow: public communication, public consultation, and public participation (Rowe and Frewer, 2005 p.255). This classification is similar to the INTOSAI study discussed in Section 2.3.1. Additionally, they identified the key variables that enable us to identify the different categories of participation, including participation selection methods, facilitation, response mode, information input, medium of information transfer, and facilitation of aggregation (Rowe and Frewer, 2005 p.265). Rowe and Frewer discussed how each engagement model has potential impact such as on maximising participants, maximising information elicitation, and maximising information transfer (Rowe and Frewer, 2005 p.264). They also discuss how these factors interrelate. For instance, they highlighted that the participant selection method

is a significant factor when the participation mechanism aims to maximise the number of relevant participants. Less control in participant selection will have a significant impact upon the number of participants.

An evident strength of Rowe and Frewer's framework is that it is relatively simple, and therefore, easy to apply in empirical research. It helps reduce the numerous engagement mechanisms into meaningful categories according to the process design of participation. However, Rowe and Frewer's framework remains participant-oriented, and did not elaborate on how participation influences the decision-making process. They do argue, however, that the success or failure of a particular mechanism also depends on how the mechanism is applied (Rowe and Frewer, 2005), which is an area this study address.

Second, Fung (2006) offers a more elaborate citizen participation framework. He argues that varieties of participation mechanisms can be located along three institutional dimensions: who participates, how participants interact and make the decision in the participatory setting, and the link between participation and policymaking (Fung, 2006 p.67 - 69). In each dimension, Fung develops a spectrum where a mechanism can be located. For instance, the 'who participates' dimension looks at the participant selection mechanism from the least to most restrictive.

One main difference compared with Rowe and Frewer's typology is that Fung attempted to capture the role of administrator in understanding public participation by problematising the link between participation and policymaking. The influence and authority for participants to make decisions were classified into five categories, ranging from 'no participant expectations', to 'direct authority of participant' (Fung, 2006 p.69). For instance, in direct authority, the participation allows the public to control, plan, or

implement the decision. This category corresponds to Arnstein's highest ladder of participation, citizen control, where she describes participation as when the ‘have-nots’ citizen has the full managerial power in the decision-making process (Arnstein, 1969, p.216 - 217).

Fung asserted that the participation process most likely turns into action when the participant has direct power, such as when co-governing a partnership or having direct authority over public decision making. However, in most participatory venues, the participant has little or no expectations of influencing policy or action (Fung, 2006). Thus, it is the officials who preserve the authority and power to transform elements of the participation into action. The question then remains open as to how participation influences action when participants do not have direct power, which is the case in most types of participatory mechanisms implemented by public agencies.

The third approach, from Nabatchi and Amsler (2014), comes close to providing an answer to this analytical challenge. To begin with, Nabatchi and Amsler developed their framework by reviewing the literature on citizen participation (including Fung’s framework) and using their professional experience. Their work provides a comprehensive list of key elements to understand participation. The framework was not intended to indicate the relationship between categories (see Table 3.1 below), but to provide a simple structure to explore public participation for researchers. Nabatchi and Amsler’s components include not only the process design of participation, but also context and setting, sponsors and conveners’ motivations, and outcomes. Table 3.1 below summarises the definition of each component according to this framework.

Table 3.1: Summary of key components in examining participation

Key Components	Definition
Context and setting	Context and setting include the legal framework for public participation in government, scale or size of the municipality, political system, political culture, and civic assets
Sponsors and conveners' motivations	Sponsors are those who fund all or part of a citizen participation process. Conveners are those who plan and lead a citizen participation process.
Process design	The process designs of citizen participation include general purpose and specific goals, participation mechanism, size and participant selection, participant recruitment, participant preparation, communication mode, locus of action, connection to policy process, and recurrence
Outcomes	It includes benefits of citizen participation at the individual level, community level, and institutional level

Source: Nabatchi and Amsler (2014, p.5-12)

The role of officials in public participation is reflected in all the components. For instance, in the context and setting of participation in the U.S., they highlighted that while the law to conduct participation is clear, government officials tend to favour minimalist models rather than innovative forms of participation. Additionally, in the outcome component, Nabatchi and Amsler's framework highlighted that the perceptions of bureaucrats influence the outcome (Nabatchi and Amsler, 2014). However, how these different perceptions influenced officers' actions in respect of public participation, and the impact of participation on the decision-making process, remain underexplained in their approach.

These three frameworks (Nabatchi and Amsler, 2014, Rowe and Frewer, 2005, Fung, 2006) have collectively explained the key components in studying public participation. Their strength is to clarify the complexity of public participation and to compare one mechanism with another. Additionally, these frameworks are useful for understanding participation from the citizen perspective and, to some degree, illuminate the role of implementation factors. These frameworks shared key similarities. They were trying to understand participation by looking at the process

design, context and setting, aspects of administrators' behaviour primarily at the front end of participation, and the outcome or impact of participation.

Additionally, examining citizen behaviour is also considered crucial to understanding the factors driving or preventing citizen participation. Although these three approaches analyse participation from the citizens' perspective, their key elements have only limited discussion on the citizens' behaviour factors that might influence the extent to which the citizens participate. A citizens' decision to participate can be partly explained by process design, such as the selection mechanism, but they might also participate either because they have the resources, they feel part of something, or they have found the policymaking system responsive to their views (Lowndes et al., 2006).

These key elements can be grouped into five distinct categories: context and setting, administration behaviour and perspectives, process design, citizen behaviour, and impact.

3.2.1.1 Context and setting

From their review of extant literature, Nabatchi and Amsler identified that the context and setting in public participation includes legal framework, scale and size of the government agencies, political system, political culture, and civic asset. For example, they argued that the legal framework affects where, when, why, how, and by whom there is direct public engagement (Nabatchi and Amsler, 2014).

However, the contextual elements in citizen participation that could be considered can be overwhelming (Roberts, 2004). Each scholar tends to develop their own list of contextual factors based on their research focus. For instance, among studies in rural development (Cohen and Uphoff, 1980), science and technology

(Rowe and Frewer, 2004), public health (Abelson et al., 2007), and project-based participation in developing countries (Mansuri and Rao, 2013), it is possible to find different exhaustive lists of contextual factors for studying public participation. For example, Abelson et al. (2007) include the characteristics of the issue at stake, the culture of the organisation, and attributes of the decision being made as contextual variables. All these authors, however, agreed that contextual factors are critical in understanding and analysing participation.

With a potentially large number of contextual factors, developing a list of relevant contexts (Rowe and Frewer, 2004) from studies that specifically address SAI-citizen engagement is the first step toward analysing the role of context on citizen participation. Some enabling environments have been found to be instrumental in the SAI engagement strategies, which include eight elements: model of audit institution, independence and power of SAIs, SAIs' capacities, and capacities of other actors such as Civil Society Organisations, media, legislatures, citizens, etc. (OECD, 2014) (discussed in detail in section 2.3.2).

However, some sources have argued that the influence of contextual factors on the adoption of SAI-citizen engagement varied by country, with some factors even being specific to a single country. The discussion on how context influences SAI engagement outcomes in existing publications is also limited. Although some contextual factors influencing SAI-citizen engagement were identified, limited evidence was presented to show how these contextual factors facilitated the effectiveness of SAI engagement exercises.

3.2.1.2 Administrator perceptions and behaviours

Another influential factor at the front end of public participation is public administrator perceptions and behaviours. Prior studies that have noted the importance of administrator perceptions and behaviours show they influence not only the level of participation (Schafer, 2019), but also the adoption of the participation mechanism and the use of citizen inputs in decision-making (Yang and Callahan, 2007, Pedersen and Johannsen, 2016). However, here, we specifically address administrator perceptions and behaviours that influence the level of participation. How administrators use citizen input is discussed in detail below as part of the back end process in Section 3.3.

At the front end, administrator perceptions and behaviours are mostly related to questions of officer responsiveness and views on public involvement. Prior studies have noted the importance of administrators' responsiveness in shaping whether citizens participate on a sustainable basis (Lowndes et al., 2006, Mosley and Grogan, 2013, Sjoberg and Peixoto, 2017). For instance, by using the *FixMyStreet* dataset in the UK, Sjoberg and Peixoto (2017) found that administrator responsiveness significantly influences citizens to resubmit a report.

In his systematic literature review, Schafer (2018) found that a bureaucratic norm where the administration shows inability to use public inputs meaningfully, and a failure to build positive relationships with citizens over time, can deter participation. This relationship can be explored by looking at the administrators’ view of citizens and how they view their role in participation, which influences the officer’s approach to citizens, the dynamic in this approach, and the method of interaction resulting from the relationship (Callahan, 2007). Previous studies have identified that public officers may

hold different values in citizen participation (Callahan, 2007, Roberts, 2004). For instance, in the client/expert relationship, the citizen may be viewed as a client who is judged to have a lack of sufficient knowledge to be involved in decision making, and the administrators are considered as experts who are able to make rational-value, free decisions; citizens only provide input when asked (Callahan, 2007). This view might lead to citizens feeling unwelcome because their input is not considered valuable.

3.2.1.3 Process design

Process design is a significant factor in influencing public participation because it influences the quantity and quality of participation. Process design describes the features or choice of activities in participation. It includes elements such as objectives, the participation mechanism and methodology, participant selection and recruitment, communication mode, and the connection between participation and action (Nabatchi and Amsler, 2014).

Other scholars used different terms but with similar meanings, such as structural features (Rowe and Frewer, 2005) or institutional design choices (Fung, 2003). For instance, Fung (2003) explained eight important design choices in public participation, including types of participation, participation selection and recruitment, subject of deliberation, deliberative mode, recurrence, stakes, empowerment, and monitoring. On the other hand, Rowe and Frewer (2005) included approaches to participant selection, facilitation, response mode, information input, medium of information transfer, and facilitation of aggregation as key variables.

These elements of process design shared similarities because they were trying to look at the design according to similar elements, such as the objective of participation, how the participant was recruited, the frequency of participation, the

communication mode and medium, and the linkage between participation and action. These design elements are considered important for the discussion of SAI-citizen engagement because they assist in identifying variations in participation and theorising the design influence on participation (as explained in detail below).

Objectives for participation

Nabatchi and Amsler (2014) differentiate between general objectives and specific objectives. General objectives relate to the intention of participation, which could include factors such as encouraging people to find innovative solutions to their problems, resolving conflict, and decision making or collaborative action. Specific goals concern the expectations of administrators as to the kind of public knowledge (Amsler, 2007) or input they wish to collect during the participation process. This could include several specific objectives such as informing the public, collecting data to generate ideas, obtaining feedback, or generating a consensus (Nabatchi and Amsler, 2014).

In the literature specifically on SAI-citizen engagement, there is no differentiation between general and specific goals. The INTOSAI pronouncement comes as close as possible to stipulating a general objective. The arguments to support SAI-citizen engagement are strengthening public trust, enhancing SAI transparency and accountability, and providing value and benefits to citizens (INTOSAI, 2019a, INTOSAI, 2019b, INTOSAI, 2019d, INTOSAI, 2019c) (see section 2.2.1 above).

The potential mutual benefits for SAIs and citizens most likely reflect specific objectives, such as collecting relevant information from citizens for the audit process. The expected benefits for SAIs to engage with citizens were mainly derived from

concerns about SAIs' institutional and capacity challenges, which were influenced by specific countries' constitutional, legal, political, social, and economic systems. The objective of SAI – citizen engagement seems more towards SAIs than the public (see Section 2.2 for detailed discussion).

Selection and recruitment of participants

Another key variable in the process design is the selection and recruitment of participants. Understanding who participates helps to assess if participation could deliver its promise in a fair and equitable manner. This category includes the participant size and participant selection and recruitment (Nabatchi and Amsler, 2014). The size, or the number of participants, is related to the participant selection and recruitment method. Some selection processes are open to the public while others involve experts or professionals only (Fung, 2006, Fung, 2003). The participant recruitment process could include voluntary self-selection, random selection, targeted demographic recruitment, and the use of incentives (Fung, 2006, Fung, 2003, Nabatchi, 2012b, Ryfe and Stalsburg, 2012).

Fung (2006) also emphasized the importance of 'who participates' in terms of the representation of the population in participation, the inclusion of different perspectives, the competency of participants to make sound judgements and decisions, and how responsive and accountable the participants are to those who are excluded. Paying attention to these issues is important, for example, because the self-selection mechanism is open, but it is not a guarantee of a representativeness of a community. Those who are wealthier, more literate, less geographically isolated, and with better networks with the wealthy and powerful tend to participate more; thus, receiving more benefits than those who are less advantaged (Lowndes et al., 2006).

Looking at the background characteristics of those who participate is one way to understand, for different mechanisms, who is supposed to participate, who actually participates, and who is excluded from participation. However, which characteristics are more important than others depends on the kinds and circumstances of participation. The inclusion or exclusion process might be understood both as the result of the institutional design of the participation selection process and the broader social structure which influences power structures in society.

Recurrence and iteration

Here, Nabatchi and Amsler (2014) distinguish between a one-time event and a longer-term process. Recurrence and iteration is seen mainly as frequency of participation, i.e., how many times participation took place. Similarly, Fung (2003) relates recurrence to the frequency of participation, whether it was a one-time event or an on-going endeavour.

The purpose of participation, and whether the issue is static or evolving, influences the recurrence and iteration (Fung, 2003). Participation that mainly serves as an educative forum or participatory advisory panel might be sufficient with only one conclusive round while those who aim for participatory problem solving might be held frequently. Additionally, Nabatchi and Amsler (2014) suggested that mechanisms that are institutionalised through formal policy, funded, and with a permanent structure could be considered as longer-term participation. Leighninger (2012) expanded this understanding of longer-term participation by including the embeddedness of participation in decision making. The embeddedness of participation in decision making is analysed in detail below (section **Connection between participation and the decision-making process**).

Communication medium and mode

The fourth variable in the process design is the communication medium and mode. The medium can be differentiated by whether the mechanism involves an in-person, a remote, or an online mechanism. Rowe and Frewer (2005) discuss at length the significance of the communication medium in participation. They argued that the medium of communication is pertinent in all the three types of citizen engagement (communication, consultation, and participation), with different types of media possibly having a different effectiveness. For instance, their study argued that there are differences in people's responses between face-to-face and electronic media (Rowe and Frewer, 2005, Rowe and Gammack, 2004). A lack of visual and nonverbal cues can lead to misunderstandings between the communicator and the recipient (Sproull and Kiesler, 1986).

In terms of the communication mode, Fung (2006) defined this as 'how participants interact within a venue of public discussion or decision' (Fung, 2006 p.68). He categorised six main modes of communication in participation, ranging from the least intense to the most intense. Intensity relates to the level of investment, knowledge, and commitment of participants. For instance, in the least intense, participants are mainly spectators, and the mechanism choice only aims to receive public input. Within this mode, the participants' views are unlikely to translate into decisions for change.

Similarly, Nabatchi and Amsler (2014) specified communication mode as 'the organization and style of the discussions that happen during the public engagement process' (Nabatchi and Amsler, 2014 p.11). Their study classified the communication mode simply as one-way, two-way, or deliberative communication. The one-way communication mode refers to one direction of information from the administration to

the citizens such as in the form of websites, pamphlets, or social media. Two-way communication is the bidirectional flow of information between the parties involved in public participation, such as traditional public meetings and forums.

A deliberative communication mode has two distinguishable features; first, there is an interaction process that precedes any group choice, and second, the decision is reached through deliberation based on reasons, arguments, and principles Fung (2006). Similarly, Gastil and Levine (2007) specified several characteristics of deliberative communication that include the mechanism aiming towards problem solving, and there was an open and accessible process where the participant reflected carefully on the issue. They also explained other characters in deliberative modes, including the decision that was made was not based mainly on data, but also on values and emotions, an equal opportunity to speak and listen for all participants, all participants' inputs were considered, and respect for each other was enabled (Gastil and Levine, 2007).

The categories of SAI-citizen engagement discussed in Chapter 2 resemble this classification. The 2011 INTOSAI survey report (INTOSAI, 2011a) classified three types of interaction between SAIs and citizens, running from the lowest to the highest type of interaction as follows: (1) a one-way SAI – citizen relationship where SAIs inform the citizens; (2) a two-way relationship where SAIs consult citizens; and (3) a partnership for decision-making between SAIs and citizens (see Section 2.3.1 for a detailed discussion).

Different communication modes seem to have different impacts upon participation. Rowe and Frewer (2005) argued that there seems to be a disappointing impact of the one-way and two-way communication mode mechanisms on

participants. A study of government-sponsored public meetings that were held concerning local waste sites in New York found that most participants in the meetings felt that their comments would make no difference in the outcome (McComas, 2003). In contrast, deliberative forums seem to have a more positive impact on participants. Deliberative participation 'can help people learn about issues form more consistent and durable opinions, and improve their civic skills and dispositions' (Nabatchi and Amsler, 2014 p.16).

Connection between participation and the decision-making process

The next variable in the process design is the connection between the participation and the policy process. Is the participation process designed with a specific connection to policy and decision-making, or does it have no connection at all? An example of the latter might be a mechanism focused on participant self-development. Fung (2006) categorized this connection from the citizen's perspective, ranging from least authority to most authority. For instance, for least authority, the participants 'have little or no expectation of influencing policy or action' (Fung, 2006 p.69). For more authority, participants engage in a partnership with administrators to make plans or develop policies. Additionally, they may also have direct authority to control resources and develop and implement policies.

3.2.1.4 Citizen behaviour

As a critical factor in influencing public participation, citizen behaviour was discussed in detail in Schafer (2019) systematic review of the public administration literature on public engagement and participation. He found that previous research has identified some influential factors related to participant behaviour, which can be found to be significant in increasing public participation in the government. Significant factors include prior participation, incentives, mattering (a sense that your opinion

counts), territoriality, passion, knowledge, and salience (Schafer, 2019 p.6-7). For instance, the review found that prior participation is significant for future participation regardless of any variation between the past and future participation mechanisms or content (Nesbit and Reingold, 2011, Simon and Wang, 2002, Stanley and Weare, 2004).

Additionally, Lowndes et al. (2006) also supported the argument that knowledge is an important factor for citizen engagement. Citizens are more likely to engage if they have the necessary skills and knowledge. These skills can include the ability to write well or feel confident with public speaking, as well as having the resources needed to support those skills, such as internet access. Those who have a higher socio-economic background tend to have access to more skills and knowledge, and therefore, are more likely to participate (Lowndes et al., 2006).

3.2.1.5 Impact

In the citizen participation literature, Nabatchi and Amsler (2014) identify three categories of impact: individual, community, and institutional level. Table 3.2 summarises the impact of participation at those three levels.

Table 3.2: Impact of Citizen Participation at Individual, Community, and Institutional level

No	Categories	Impact
1.	Individual	enhance citizen awareness about policy issues, cultivate civic skills, improve trust in government, develop empathy and tolerance, and improve the public willingness to participate more in politics
2.	Community	Improve social capital to address social issue and problem, fostering leadership and the ability of community to solve problem and access to resources
3.	Institutional	Improve policy making and quality of governance, increasing policy consensus, eases policy implementation, and effectiveness of public action

Source: Nabatchi and Amsler (2014, p.12-13)

Several sources have indicated that cooperation between SAIs and citizens is primarily intended to have impact at the institutional level, i.e., participation is expected to improve the quality of audit processes. There was limited argument in the literature that SAI-citizen engagement provides an impact at the individual and community level. Previous publications argued that SAI-citizen engagement is primarily expected to strengthen SAI control functions and increase public demand for accountability; thus, enhancing government credibility. For instance, Cornejo et al. (2015a) explored collaboration between accountability institutions and citizens, and reported that participation can assist SAIs in focusing their audit to areas with higher risk, monitor the follow-up of audit recommendations, and provide a greater impact on audit reports. Likewise, citizens can use reports for advocacy purposes as well as to amplify their voices (see section 2.2.2 for further details on the benefit of SAI-citizen engagement).

Additionally, the Technical Commission for Citizen Engagement (CTPC), in collaboration with OLACEFS, developed indicators to assess the impact of SAI-citizen engagement in Latin America. Citizen engagement was argued to impact the SAI both internally and externally. Eight dimensions were used to measure each impact area, with indicators as summarised in section 2.3.4. The internal and external impact most resembled Nabatchi and Amsler's institutional impact.

Several sources have also indicated the negative impact of citizen engagement on SAIs. The OECD stocktaking report recognised some negative consequences of SAI-citizen engagement: (1) impair the independence, objectivity, and credibility of the SAI, (2) raise the cost of audit, (3) engender work overload, (4) lead to engagement fatigue, (5) provoke bureaucratic resistance, and (6) the difficulties of measuring

impact (OECD, 2014). Both the positive and the negative impacts of SAI – citizen engagement is explored via primary research later in this thesis.

Although some of the above approaches discussed the role of the public administrator in implementing public participation policy, the three approaches were unable to explain convincingly the key variables in the implementation of public participation. The citizen participation frameworks did not elaborate further on the variables relevant to actual implementation in the sense of what makes participation mechanisms work on the ground, and whether there's an impact on decision-making. All these questions suggested a significant role for the public administrators who implement participation mechanisms and hold control over the ability of the public to influence both the participation process and its results. Therefore, including the perspective of administrators on the implementation of public participation will provide a better understanding of why and how participation is either a success or a failure.

The next section reflects on how policy implementation concepts could be built that accommodate and explain different values, actions, and behaviours of the public administrator in public participation. In doing so, inspiration is drawn from the work of Lipsky (2010) on Street-Level Bureaucracy.

3.3 Street-Level Bureaucracy as a perspective in analysing citizen participation

Previous research has established that one of the determinants of participation success is the public officials' attitudes toward citizen participation (Kweit and Kweit, 1981, King et al., 1998, Hoover and Stern, 2014, Moynihan, 2003, Schafer, 2019, Yang and Callahan, 2007, Pedersen and Johannsen, 2016, Lowndes et al., 2001). However, these studies tend to ignore the various process designs of participation

mechanisms in order to be able to understand the use of public input. For instance, using a five-point scale, Yang and Callahan (2007) simply measured the officers' perception on the use of participation mechanism and citizen input in their work without differentiating further which mechanisms these officers had in mind. Specification is critical in studying citizen participation because citizen participation can take place in various arenas and via various mechanisms.

Additionally, some studies that looked at the officers' perspective mainly focused on key relevant factors that motivate the *adoption* of citizen participation, with limited discussion of whether and how they use the resulting public input in decision making (e.g. Coursey et al., 2012, Pedersen and Johannsen, 2016, Yang and Callahan, 2007, Lowndes et al., 2001). Using a survey of 428 local chief administrative officers in the U.S., Yang and Callahan (2007) found that there was a gap between the use of the participatory mechanism and the use of public input in the decision-making process. They argued that officers had full discretion on how the public input was being used and determined the final result of the participation mechanism. Given the discretion that administrators may have on how they use citizen input, we need to understand more about how they use that discretion, and with what impact.

So far, little research has explored the dynamics involved in administrators' use of citizen input in their work (e.g. Askim and Hanssen, 2008, Li et al., 2015). For instance, Li et al. (2015) examine the concept of the use of public input in health policy decision-making in Canada by conducting semi-structured interviews with twenty-six participants; they identified listening as a precursor to use and responding back as a signal of use. However, it is challenging to understand the use of public input in SAI engagement because only few SAIs provide any feedback regarding the use of public

input. Thus, understanding the administrator decision-making process is essential to identify whether and how officers use public input.

The policy implementation literature offers some powerful concepts that address the shortcomings of established citizen participation approaches, and address the gap in studying participation from the administrator perspective. The top-down versus the bottom-up view on implementation has become a major debate on the study of implementation. However, this chapter will not be discussing this debate as it is not the main focus of this study[12]; instead, it is more interested in looking at the dynamic at the 'ground floor of government' (Hupe, 2019b) to understand how the officers implement the public participation policy in their work. Thus, it is aiming at the perspective of the bottom-up approach, i.e., the analysis that collects perspectives from the actors at the front-line level.

One insight that could help us to understand this bottom-up perspective is that of street-level bureaucracy (SLB), pioneered by Lipsky (Lipsky, 2010)[13]. The SLB concept is built upon observations of collective behaviour of street-level organisations in the United States, such as schools, police, and the welfare department, among others. SLB is grounded on the idea that public policies are not made in legislatures or by other high-ranking administrators. Instead ‘it (public policy) is actually made in the crowded offices and daily encounters of street-level workers' (Lipsky, 2010 p.xii). It is the routines that the street-level bureaucrats establish that ‘effectively become the

[12] The discussion of top-down bottom-up debate in policy implementation was discussed elsewhere. See HILL, M. & HUPE, P. 2014. *Implementing public policy: An introduction to the study of operational governance,* London, Sage. for an elaborate discussion about this debate.

[13] Another conceptual framework that used bottom-up perspective to analyse discretion of frontline worker is Advocacy Coalition Framework (ACF) (Sabatier, 1986). However, it is less relevant to answer the current research objective because ACF focusses on policy change, and a longer time frame

public policies they carry out' (Lipsky, 2010 p.xiii). The concept emphasizes the 'inevitable existence of discretion and analyse(s) how the degree of freedom is actually used by frontline workers' (Thomann et al., 2018), or how discretion is used (Hupe, 2013). The concept is highly relevant to understanding the implementation of citizen participation because public officers have discretion as to whether to involve citizens, how the public input is being used in their work, and finally, to determine the result and impact of the participation mechanism (Yang and Callahan, 2007). Discretion is related to the freedom that the frontline workers have to decide among different course of action in implementing the policies (Davis, 1969, Hupe, 2013, Thomann et al., 2018).

Insights from the SLB literature do not feature centrally in the dominant academic analysis of public participation, yet the two approaches both describe citizen interaction with public officers where the role of front-line staff, or street-level bureaucrats, is critical in public policy implementation.

3.3.1 **Who are the Street-Level Bureaucrats?**

Lipsky defines Street-Level Bureaucrats (SLBs) as 'Public service workers who interact directly with the citizens in the course of their jobs, and who have substantial discretion in the execution of their work' (Lipsky, 2010 p.3). SLBs have considerable discretion in determining the nature, amount, and quality of benefits and sanctions provided by their agencies. Government agencies that employ many street-level bureaucrats are called Street-Level Bureaucracies (Lipsky, 2010 p.3). Typical examples of such bureaucrats are teachers, police officers, social workers, judges, and health workers. These officers shared similar characteristics, that is, a relatively high degree of discretion and regular interaction with citizens (Lipsky, 2010).

The definition and examples above suggested that SLBs tend to be those working in government agencies. Hupe et al. (2015 p.16) argued for a more open definition by identifying three characteristics for a street-level bureaucrat: 1) working in contact with citizens, 2) delivering public service, and 3) having the training to carry out their tasks. Another more expanded definition of an SLB comes from Tummers (2013), who defines street-level bureaucrats as professional workers that have autonomy and control with prestige jobs, such as those working in medicine and law, and non-professionals or semi-professional occupations, such as nursing and police. The professional and semi-professional distinction expands the scope of SLBs to various categories of public employees such as environmental management and local government, health professionals, middle managers in health care delivery, and those belonging to different organisations (Tummers, 2013). These broader definitions imply that SLBs have the following characteristics: 1) inherent discretion in carrying out their tasks, 2) function as policy co-makers, and 3) show specific craftsmanship in fulfilling their tasks (Hupe et al., 2015 p.16). Later in the thesis (section 5.4.2), we discuss why the officers selected for this study can be considered as SLBs.

3.3.2 **Condition of Work and SLB response**

Lipsky argued that SLBs exercise their discretion in particular work conditions. They experience work conditions where resources are limited relative to their tasks, there is increasing demand for their services, there are vague, ambiguous, or conflicting goals for the agency, the performance goals tend to be difficult to measure, and their client is non-voluntary (Lipsky, 2010 p.27-28). Despite these conditions, they considered themselves as ‘doing what they think is the best they can do’ (Lipsky, 2010 p.81). Hence, it created what Lipsky called the problem of the street-level bureaucrat (Lipsky, 2010 p.82).

The officers developed three general responses to cope with the problem faced by street-level bureaucrats: 1) they organise their work according to the limited resources, 2) they modify the concept of their job, and 3) they modify the concept of their client (Lipsky, 2010 p.83). These responses then become routine; hence, the policies that are delivered by the front-line staff at the individual level, when taken together, become the agency policy. Coping is another term used to describe the officers' routine to the problem of street-level work (Tummers et al., 2015). Based on their systematic review of the literature from 1981 to 2014, Tummers et al. (2015, p.1108-1111) conceptualised and classified three distinctive categories of the administrator behaviour during direct engagement in public service delivery: moving towards clients, moving away from clients, and moving against clients.

Lipsky argued that the routines of work in street-level bureaucracies are aimed at achieving one or more of four objectives, namely, rationing services, controlling clients and reducing the consequence of uncertainty, husbanding worker resources, and managing the consequences of routine practices (Lipsky, 2010 p.86).

To 'ration services' meant that the street-level practice aims to establish the proportions of service distribution. This can include the officers rationing services by giving or withholding information, such as providing the clients with privileged information to allow them to access or manipulate the system better than others. 'Controlling clients' is about practices that are aimed at obtaining client cooperation with administrative procedures, such that officers are seen to be doing their best and working in the clients' best interests. 'Husbanding resources' meant that staff strive to conserve available resources or reduce the cost of work processing; and 'managing

routine practices' is to ensure there was no disruption to routine practice (Lipsky, 2010).

3.3.3 **The development of Lipsky's SLB concept**

Since Lipsky introduced the term 'Street-Level Bureaucracy' in his book in 1980, research inspired by this theme has developed substantially (Hupe and Hill, 2019). Research on SLB falls into three key areas: policy-focused studies, management and governance studies, and socio-political and welfare state studies (Brodkin, 2015).

This research mainly reflects the policy-focused studies because it discusses how the impact of public comments is shaped by street-level bureaucrats. It presents empirical evidence on relevant factors that shape the street-level practice, and the conditions that support these adaptations in case studies. Additionally, the policy-focused study is relevant because it reveals the various types of street-level coping strategies and the rationalisation of the problem at the street-level. SLB theories can explain how public officers use their discretion in citizen participation. For instance, it analyses the behaviour of public administrators who use public input in designing participation mechanisms, implementing them, and deciding whether / how to use inputs.

The issue remains as to how best to explain the different discretionary behaviour at the street level in acting upon public comments. While Lipsky argued that the structural conditions, conditions of work, lead to the types of routines and practices at the street level, critics of Lipsky's concept of SLB noted that his approach focused too much on utility-oriented motives (Evans, 2011, Maynard-Moody et al., 2003). Additionally, Durose (2011) argued that Lipsky's approach is limited in its ability to

address the complexities of front-line work, which is more like ‘civic entrepreneurship’ than ‘street-level bureaucracy’. In fact, these officers have multiple ‘identities’ that make them street-level bureaucrats, namely, front office worker, public servant, professional, and entrepreneur (Hupe, 2019a, p.489-490).

Previous studies suggested that the street-level workers’ action is also shaped by their individual attitudes (Baviskar and Winter, 2017), belief systems, norms, and identities (Rice, 2019). Based on in-depth interviews with 45 frontline civil servants in the Netherlands, Blijleven and van Hulst (2021b) found that officers bring different interests, values, perspectives, and resources to the front lines of public engagement, which shape their discretionary practice. The exercise of their discretion is not just used to deal with the condition of work, such as tensions surrounding rules and policies and performance management (Blijleven and van Hulst, 2021a).

In recent years, some scholars have proposed an institutional view on street-level bureaucracy in an attempt to overcome this criticism (Cooney, 2007, Dubois, 2010, Garrow and Grusky, 2013, Hasenfeld, 2010, Rice, 2015, Rice, 2019, Sosin, 2010). Rice (2019) argued that not only do material factors, such as physical resources, influence street-level action, but also cultural factors, such as professional judgement. Thus, in analysing street-level work, it is necessary to include an understanding of the front-line worker as a professional who performs their tasks on the basis of knowledge and experience (Harrits, 2019).

Professionalism is a significant value that shapes SAIs and their officers, and thus, their engagement with citizens. INTOSAI pronouncements stipulate that in recruiting the staff for SAI, an appropriate recognition shall be given to above-average knowledge and skills and adequate professional experience (INTOSAI, 2019a).

Additionally, the Fundamental Principles of Public Sector Auditing state explicitly that auditors should maintain ‘appropriate professional behaviour by applying professional scepticism, professional judgment, and due care throughout the audit’ (INTOSAI, 2019e, p.20).

However, in Lipsky’s conceptualisation, professionalism was understood as either to support street-level autonomy or to restrict street-level autonomy, and it was narrowly conceptualised as norm (Harrits, 2019). In practice, SLBs are often trained professionals who not only rely on policies and bureaucratic rules, but also rely on knowledge and experience (Harrits, 2019) in performing their job. In the sociological literature, professions and professionalism are conceptualised not only as professional norms, but also as professional knowledge and professional power (Harrits, 2019 p.196).

Professionalism as a norm suggested the normative function of this concept. It emphasizes the internalisation of professional norms and service ethics, which are often codified in codes of conduct or in regulations. Professionalism as knowledge refers to ‘focusing on the cognitive beliefs, heuristics, and categories used by professionals to make sense of and engage in the world’ (Harrits, 2019 p.197), which is often referred to as professional judgement or professional discretion. Additionally, this knowledge is not only limited to cognitive knowledge, but also tacit knowledge that officers have gained from experience. Concepts of professionalism as norm and professionalism as knowledge (Harrits, 2019) are considered relevant to understanding officer responses to public comments.

Moreover, since officers working at the street level interact daily with their first-line supervisors, the actions taken by the officers at the street level are also influenced

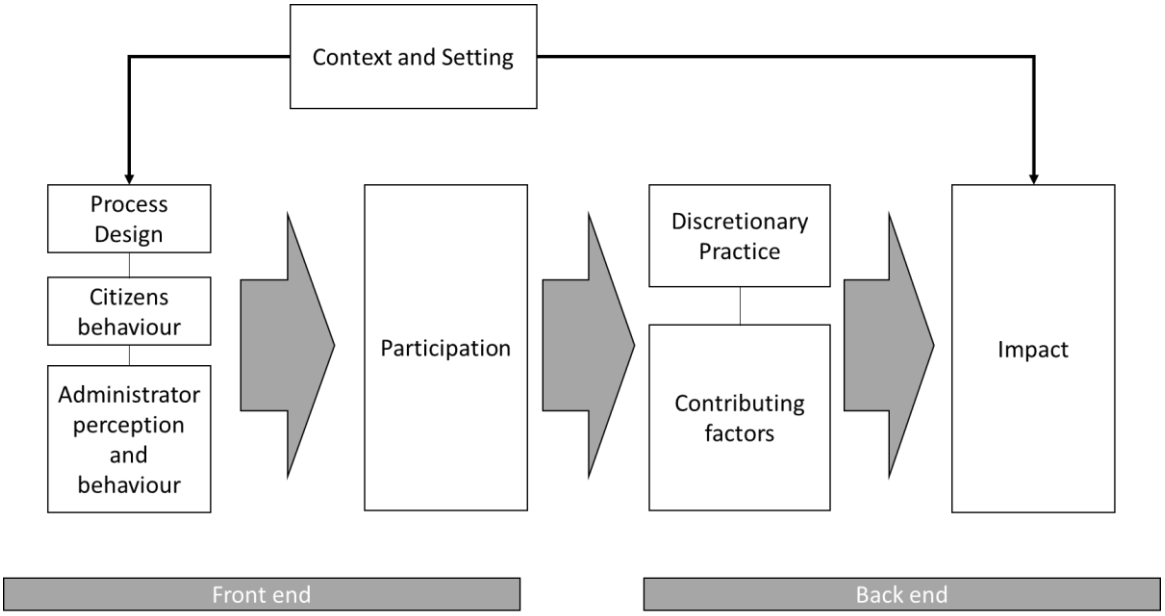
by the ways in which their direct supervisors behave. Hence, the insight from public management on the role of first-line supervisors in policy implementation are considered important as being one of the inputs that shapes an officer's action at the street level. From the literature of public management, Hupe and Kaiser (2019) argued that the first-line supervisors co-make policy through three mechanisms: managing downward, managing upward, and managing outward (Hupe and Keiser, 2019 p.179). Managing downward means that the first-line supervisor influences the policy by filtering and interpreting the rules from the top level, and then communicating them to the street-level worker. Managing upward suggested that the first-line supervisor shapes the policy by filtering and communicating information from the front-line officers to the top management. Lastly, managing outward means that the first-line supervisor influences the policy by bringing information from client groups, for instance, to the top-management managers.

Following the above discussion, the next section develops a novel analytical framework that combines the insights from the citizen participation and street-level bureaucracy literature. This framework will be used to frame and analyse the case study PCM at the Indonesia SAI.

3.4 Adopting the SLB framework in analysing citizen participation

This section develops a novel analytical framework synthesised from the literatures on citizen participation and street level bureaucracy to address the objective of this study: to analyse the introduction and evolution of the public comment mechanism in Indonesia Supreme Audit Institution (SAI) and to determine the impact of public comments on the audit process and explore the factors affecting this impact (see Figure 3.1).

Figure 3.1: Framework for Analysing Public Participation



The first half of this framework, or the front-end, is used to identify the contextual factors that drove the introduction of PCM in Indonesia SAI, analyse the PCM process design, explore the changes in the levels of public participation in PCM between 2016 and 2018, and specify the key factors that drive these changes. Drawing on insights from the citizen participation literature, the key variables for the analysis include context and setting, process design, citizens' behaviour, the perceptions, beliefs and behaviour of administrators, and the impact of citizen participation.

The second half of the framework, or the back-end, was developed using insights from Lipsky's SLB (2010) concept and further development in this study including the individual attitudes, professionalism, and the influence of first line supervisors to understand how the officers use their authority to determine whether and how public comments are acted upon and the impact of public comments for the audit function. Included as analytical categories are elements such as types of routines or coping strategies that serve as discretionary practices, and conditions of work. The individual attitudes, professionalism, and the influence of first line supervisors were

adopted to include not only the structural conditions as indicated by Lipsky in SLB but also the belief systems, norms, and identities that possibly influence the discretionary practice at the ground level.

This novel framework reflected the front-end and back-end of participation process. The front-end process focuses on the input of participation and the back end focuses on how participation can influence decision-making/public management. The framework addresses the gap in the citizen participation regarding the implementation of public participation, particularly in relation to the discretion exercised by administrators involved in the participation process. The discussion in Section 3.2.1 above concluded that citizen participation approaches did not elaborate on the variable of the public administrators who implement the participation mechanisms and exercise control over the ability of the public to influence both the participation process itself and the results of the process, including whether the decision-makers listen and/or respond to public input. Very little is currently known about the relationship between citizen inputs and public administrators' decision-making.

Additionally, this framework will be used to assist in shaping the research design and methodology (see Chapter 4). The framework provided guidelines for determining the kind of data to collect and the strategies for data analysis. Besides facilitating the design of the case study, the framework also plays a critical role in formulating the wider implications of the research by generalising the lessons learned from the case study, via a process of analytic generalisation (Yin, 2018).

3.5 Conclusion

The chapter has argued that existing conceptualisations in the study of citizen participation have been limited by their focus on the front-end of participation. Such

conceptualisations tend to take a bottom-up approach that emphasizes understanding participation from the citizen's perspective; they give less attention to the discussion of the back end of implementation of a participation mechanism, specifically the role of the administrator as the policy implementer, who holds discretion to influence the participation process, the results and whether decision-makers listen and/or respond to public input. The street-level bureaucracy (Lipsky, 2010) concept is highly relevant to understanding this latter process - the implementation of citizen participation.

This chapter has developed a novel analytical framework that is synthesised from the citizen participation literature and street level bureaucracy, which better meets the purpose of this study: to investigate the introduction and evolution of PCM and to explore the impacts of public comments for the SAI audit function.

The first part of this framework demonstrates how context and setting, process design, citizen behaviour, as well as administrator perception and behaviour, all affect public participation. For this study, the focus is on the critical linkage between these key factors and the input of participation. The second part of the framework analyses administrative discretion in participation and how discretionary practices influence the impact of participation. The focus is on administrators' decision making concerning whether public comments are valuable for their work.

The next chapter on research design, methodology and ethics explains how the analytical frameworks was used in the research.

4 RESEARCH DESIGN, METHODOLOGY, AND ETHICS

4.1 Introduction

The previous chapter introduced the analytical framework used to address the research questions. This chapter gives an account of how the study was carried out. Following the introduction, the chapter presents the main research objectives and questions for the study. Then, the following section discusses the research methodology selected to answer the research questions. This section includes a discussion of the philosophical underpinnings and the case study research strategy. The embedded, single-case study design was selected because of its scope to allow an in-depth analysis. From a practical consideration, a case study was also an appropriate research strategy because of data access and availability.

The following section discusses the data collection and analysis. The data collected included interviews with the officers of the Indonesia SAI, along with official documents, such as the auditor analytical documents and response letters. The study did not conduct interviews with the citizens due to restricted access to the participants' identity, as it was confidential information, or the different focus of this study, which is to collect the officer’s perspective in public participation. However, secondary data were used as proxies to explain citizens' behaviour in PCM, including the public comment dataset, samples of the citizens’ complaint letters, and a BPK public survey.

Additionally, this study employed a template analysis approach to analyse the primary data because it allows a flexible thematic organisation of the data, which can be tailored to the particular needs of this research. The next sections outline the research questions and objectives before going on to discuss the strategy in order to ensure the quality of the research process, including the limitations of the research strategy chosen and how they were mitigated. The following section examines the key

ethical considerations involved in this research. Finally, the conclusion summarises the research design and methodology used for this study.

4.2 The Research Objectives and Questions

The study focuses on the Indonesia Supreme Audit Institution (*Badan Pemeriksa Keuangan* – BPK) public comment mechanism (PCM). This research aims to achieve two objectives: to explore the introduction and evolution of public comments in BPK, and to determine the impact of public comments on the audit process and explore the factors affecting this impact. These objectives address the gaps on SAIs – citizen engagement reviewed in Chapter 2 and the theoretical debates on citizen participation reviewed in Chapter 3.

Five main research questions were asked to answer these objectives as summarised in Table 4.1 below:

Table 4.1: Summary of Research Objectives and Questions

Research objectives	Research questions
To analyse the introduction and evolution of the public comment mechanism in the Indonesia Supreme Audit Institution (SAI)	1. What drove the introduction of the Public Comment Mechanism in Indonesia SAI? 2. What is the Public Comment Mechanism process design? 3. How did the levels of public participation in the Public Comment Mechanism evolve between 2016 and 2018?
To determine the impact of public comments on the Supreme Audit Institution (SAI) audit process and explore the factors affecting this impact	4. How do officers use their authority to determine whether and how public comments are acted upon? 5. What are the impacts of public comments for the SAI audit function?

Specifically, the first objective aims to explore the introduction and evolution of BPK's public comment mechanism. The analysis includes the contextual factors that influence the introduction of the formal mechanism for BPK to receive public input in the audit process, the analysis of the process design of the public comments

mechanism, the development of changes in the levels, types, and topics of public comments, and the major factors that influence the evolution of the public comment mechanism in BPK. A dataset of public comments, documents, and official reports related to the BPK public comment mechanism from 2011 to 2018 was reviewed to analyse the development of the BPK public comment mechanism, in particular, the level, types of participants, medium, and topics of public comment.

The second research objective aims to examine the impact of public comments on the SAI audit. The analysis includes discussion about whether and how public comments are acted upon, the categories of impact from the officer's point of view, and how the administration's use of authority in public participation impacted upon the audit. Semi-structured interviews were mainly used to address this research objective.

4.3 Research Methodology

A case-study research methodology was adopted to address the main research questions. The selection of this methodology was influenced by the 'abstract ideas and beliefs that inform our research' (Creswell, 2013, p.16). These are discussed in the next sections.

4.3.1 Philosophical Worldview Underlying the Methodological Approach

The underpinning philosophical position of the researcher might be seen as 'the use of abstract ideas and beliefs that inform our research' (Creswell, 2013 p.16). Relevant related concepts would include: a worldview (Creswell, 2014), paradigms (Lincoln et al., 2011), epistemology and ontology (Crotty, 1998), and research methodology (Neuman, 2014). All these matters influence why a certain research approach was chosen for the research (Creswell, 2014), how the researcher articulates the research problems and questions as well as the method they use to

answer the questions (Huff, 2008), the data collection and analysis, and the way research findings are reported (King and Brooks, 2017).

Creswell uses the term 'worldview' to define the 'general philosophical orientation about the world and the nature of research that the researchers bring to a study' (Creswell, 2014 p.6). It consists of the beliefs that guide the researcher's actions, along with beliefs developed from the combination of factors such as subject orientation, previous research experience and training, and discussion between researcher and supervisors (Creswell, 2014). In this research, most importantly, the researcher brings his previous experience as an auditor to assist in data collection, analysis, and interpretation. This requires taking careful measures to ensure validity.

Creswell (2014) argued that four types of worldviews are widely discussed in the literature[14]. For this research, his idea of a pragmatic worldview guides this research and shapes its research design, data collection, and analysis. The researcher's approach fits with the key features of pragmatism, which includes: not being committed to any system of philosophy and reality; the argument that truth does not exclusively depend on a participant perspective, or is independent to what people have in their mind; and finally, practical considerations (Cherryholmes, 1992, Morgan, 2007, Creswell, 2014), without limiting themselves to using particular methods or techniques (Robson and McCartan, 2016).

In this study, the researcher was committed to using the methods, techniques, and procedures that best served his objectives in order to address the research questions. Additionally, as with researchers working from a pragmatist perspective, he sought to utilise various sources for evidence. This included secondary data from the public comments' dataset, documents and official reports, and individual semi-

[14] see Creswell (2014, p5-11) for detail discussion on each type of worldview

structured interviews with these sources of evidence, which was considered as the best way to address the research questions.

Pragmatism is a worldview that argues that concepts are only relevant where they support action. It considers that research starts with a problem and aims to contribute practical solutions that inform future practice (Saunders et al., 2019). Despite the efforts to encourage citizen engagement with the Supreme Audit Institution in the audit process, Chapter 2 discussed how there is considerable evidence to indicate that there was limited follow-up of public input from the SAIs, long delays in the response to public input, and how the public tended to send 'useless' comments. The researcher attempts to understand the developments behind this problem and identify possible approaches for improving the participation process based on the evidence of the findings. Again, this is a research approach consistent with pragmatism, namely, that it is highly concerned with a research problem and solutions to the problems (Patton, 1990). Moreover, the intention of the research is to enhance future practice (Saunders et al., 2019), which also points to a pragmatic philosophical position. This study seeks the answer on how to improve a meaningful public participation process, with particular reference to the public comment mechanism.

Lastly, pragmatism seeks practical ways of explaining human behaviour, and is interested in the linkage between knowledge and action (Elkjaer and Simpson, 2011). By using documents, reports, and semi-structured interviews, the researcher attempted to analyse the behaviour of officers involved in the public participation process and gain their insight about how the officers use their authority to determine whether and how the public comments are acted upon.

Although pragmatic position influences this study, the researcher adopted a more pluralist perspective about what is considered as the best philosophy for a study.

The researcher believes that each philosophy contributes to a unique and valuable way of seeing the world (Saunders et al., 2019). However, it is the pragmatist paradigm that guides this research and shapes its research design, data collection, and analysis. As discussed earlier, pragmatists adopt a wide range of research strategies influenced by the specific nature of their research problems (Saunders et al., 2019). Additionally, unlike positivist that assumes the nature of reality is real, external, independent, observable or the interpretivist assumption that reality is subjective, in contrast pragmatists recognise that there are many ways of interpreting the world and undertaking research depending on the specific context (Saunders et al., 2019). The researcher believes there is no single point of view can ever give the entire picture and that there may be multiple realities. This brings to one of the limitations of this philosophy as there may be discrepancies between different types of data that are hard to interpret. Additionally, critical realist perspective does not shape this study because this research does not primarily aim to identify causal relationships or develop causal explanations of a phenomenon (Saunders et al., 2019). .

4.3.2 **Case Study Research Methodology**

Saunders et al. (2019) used the term ‘research strategy’ to denote the plan of how the research will address the research questions. Some research strategies may be linked to a certain philosophical position and a particular method; however, often, the boundaries between research philosophies, research approach, and research strategy are not sharp (Saunders et al., 2019). In this case, the choice to adopt a certain research strategy has been guided by how it relates to the research questions and objectives, and also practical consideration such as access, the available resources, and sources of data (Saunders et al., 2019).

A case study methodology is consistent with the pragmatist approach. It allows the research to add to the cumulative knowledge of SAI – citizen engagement; it allows a flexible approach to the organisation of the data collected, and its in-depth methodology allows the researcher to explore valuable practical details. Additionally, pragmatist researchers are aware that context matters in doing the research (Creswell, 2014). The case study approach enables the study of the role of contextual elements.

The argument to adopt a case study strategy can also be made by comparing its appropriateness with other strategies. By using the Yin (2018) framework of the three conditions of when to use which research strategy: (a) the form of the research questions, (b) the control of the researchers over behavioural events, and (c) the focus on contemporary events, the case study design is clearly appropriate as discussed below.

Yin's framework compares five most common social science research strategies and the three conditions that are relevant to each strategy. Table 4.2 below summarises the relevant situation for different research strategies.

Table 4.2: Relevant Situation for Different Research Strategies

Strategy	**Form of Research Question**	**Requires Control over Behavioural Events**	**Focuses on Contemporary Events**
Experiments	how, why?	Yes	Yes
Survey	who, what, where, how many, how much	No	Yes
Document and Archival	who, what, where, how many, how much	No	Yes/No
History	how, why?	No	No
Case Study	how, why?	No	Yes

Source: Yin (2018 p.9)

In terms of research questions, Yin (2018) argued that research questions that focuses on *how* and *why* are more explanatory and more likely to suggest either case study, history, or experiment as the research strategy. The type of question being

posed in this study focuses on tracing of operational processes over time rather than frequencies or incidence (Yin, 2018). Two out of five research questions in this study employed the 'how' questions, asking how the officers' use their authority to utilise or not utilise public comments, and how did the levels of public participation in PCM evolve between 2016 and 2018. It is less feasible to rely on survey, experiment, or archival strategy to address these questions. Moreover, the other research questions that focused upon '*what'* is exploratory, and again, more inclined to benefit from a case study approach. Finally, a case study facilitates the researcher to do the in-depth analysis that is most suited to the research questions, and to move beyond the categories of SAIs and citizen engagement that are already available.

Additionally, to consider some the applicability of other research methodologies, an experiment may address the research objectives. However, for this research, it would be impossible to control the behaviour of the phenomenon being studied as an audit process as being an independent and objective examination process in which no third party can intervene. It would be extremely difficult to distinguish between the control and intervention group, which would require control for which audit should receive public comment, but by definition, comments are open to the public.

The archival and documentary methodology would provide limited information about how the public comment is impacting upon the audit process, as there are only a few documents available to assist in understanding the process. Similarly, a historical research approach would be limited because historical research relies primarily on document and archival records as sources of evidence. Case studies, however, can address these limitations because they rely on multiple sources of evidence, including direct observations of the events being studied and interviews with people who may still be involved in those events.

Lastly, a case study is considered an appropriate research strategy since the research is aiming to study some contemporary events or set of events (recent past and present), and is not interested in looking at the entire historical sequence (Yin, 2018). This research aims to explore the introduction and evolution of public comments in BPK between 2016 and 2018, and to determine the impact of public comments on the audit process and explore the factors affecting this impact.

From a practical consideration, a case study is selected as the appropriate research strategy because of access and availability of data. The researcher's position as an employee of BPK, the organisation where the study will be conducted, will enhance opportunities for access and information gathering. Additionally, a case-study research strategy is selected given the resources available to complete the study, namely, a single researcher with a limited time frame and resources.

Most of the previous publications on the topic of SAIs and citizen engagement have also utilised case study design in their studies or report. For instance, Bhandari (2014) employed a single case study of the Office of the Auditor General of Nepal (OAGN) to explain the development of SAI – citizen engagement. Similarly, Bringselius (2014) utilised a single case study of the Swedish National Audit Office (SNAO) to show the risk of disseminating audit reports through the mass media.

Other publications also employed multiple case studies. For example, Yamamoto and Kim (2019) compared the Board of Audit of Japan (BOAJ) and the Board of Audit and Inspection of Korea (BAIK) to analyse how SAIs managed their stakeholder's needs. Guillan Montero (2012) selected three case studies (SAI Argentina, SAI Costa Rica, and SAI Mexico) to explore the engagement mechanism and to explain the relevant factors that might limit the impact of their engagement.

4.3.2.1 Selecting the case

Selecting the case is an integral part of the strategy to address the research objective and provide variation required by the problem (George and Bennett, 2005). In selecting the case, Yin (2018) explained that it can focus on individual, event, or entity. This research uses the single case of the Indonesia SAI Public Comment Mechanism (PCM). PCM is selected as the case because it is a mechanism common to other SAIs; a criteria identified by Yin (2018). The OECD survey of 32 SAIs suggested that the citizen complaints / comments mechanism is the most common practice implemented by SAIs to receive citizen's input following the development of information and technology (OECD, 2014).

Additionally, the BPK PCM is also a 'critical case' (Yin, 2018). The mechanism is critical to test the analytical framework in this research that looks at both the front-end and back-end of participation. PCM is the only formal mechanism where BPK receives and processes information from the public for audit purposes. Compared to other engagement mechanisms (for instance, information provision, websites, and social media), this allows the researcher to directly explore the linkage between the public and the audit process in order to be able to address the research objectives. Other engagement mechanisms do not have direct linkage between participation and audit.

The mechanism is also selected because it displays some of the main issues in receiving public input as indicated from the literature, such as the perceived low quality of comments and the long delays in officers responding to comments. For instance, the 2019 Open Budget Survey indicated that although BPK maintains a formal mechanism in which the public can suggest issues / topics to include in BPK audit programs through the public comment mechanism, it did not provide information about

which inputs are used and not used (IBP, 2020). Furthermore, the BPK annual report of the information service at the central office from 2011 to 2018 indicated an increasing trend of the percentage of public comments that is not being followed up by the audit-working unit until the end of the year. The audit workload and tight schedule were argued to be the main reasons for this delay (BPK, 2011 - 2018).

'Bounding the case' (Yin, 2018, p.31) is another approach to help clarify the case. For this research, bounding includes limiting the geography and time frame of public comments received by the BPK at the national office and three provincial offices (West Java, Central Java, and East Java) between 2016 and 2018. The observation of more than one data point is necessary to address the objective in order to explore the evolution of public comments in BPK. The time frame between 2016 and 2018 is selected because a reliable public comment dataset prior to this period is not available for reasons, such as staff rotation and weak data management process at the BPK. The national offices and three provincial offices are selected based on the volume of comments, representativeness, and resource consideration (section 5.4.2 explains in detail arguments for selecting the national office and three provincial offices).

4.3.2.2 Case study and generalization

George and Bennett (2005) argued that case study findings can impact both theory development and theory testing. This study was not designed to generate theory; however, it develops a new analytical framework that can be used to analyse the whole process of public participation (discussed in Section 3.4). This case study is generalizable toward the theoretical proposition, also known as *analytic generalization* (Yin, 2018 p.66). This research contributes to theory development by modifying or advancing the existing theoretical concept. It developed a framework to investigate both the *front-end* and *back-end* process by bringing together insights

from the citizen participation literature and Lipsky's (2010) Street-Level Bureaucracy concept. The framework identifies the key elements that influence SAI – citizen engagement. Additionally, based upon the empirical findings of this research, the framework generates a series of lessons learned that can provide implications for further research on SAIs and citizen engagement in Indonesia and beyond.

4.4 Data Collection and Analysis

With regard to the type of data used, there is no agreement about whether case studies should be only limited to quantitative or qualitative evidence. Although some scholars recognised case studies as part of qualitative research (Creswell and Poth, 2016), Yin (2018) argued that case studies are beyond being a type of only qualitative research because of their characteristics such as the necessity to define the case, triangulation among different data sources, and the use of the quantitative data. In addition, qualitative research itself may not be limited to only qualitative evidence (Yin, 2018). Similarly, Saunders et al. (2019) suggested that case studies may beneficially use some combination of different data collection such as documentation, interview and focus group, observation, and questionnaires.

This research involved multiple sources of information: a public comments dataset, official documents and reports, and semi-structured interviews. Secondary data was reviewed to analyse the development of the BPK public comment mechanism, and semi-structured interviews were undertaken with the BPK officers in relevant working units to better understand the introduction and evolution of public comments in BPK, and also to determine the impact of public comments on the BPK audit process. Analysis of this data was used to explore the factors affecting this impact. The data collected during interviews was triangulated with data collected from

official documents and reports. The next sections explain the data collection and analysis approach for this study.

4.4.1 **Interviews**

Qualitative interviews are considered a key method in human and social science (Brinkmann, 2013). For the study of SAI – citizen engagement through the BPK PCM, the research wants to explore the opinions, feelings, emotions, and experiences of key actors (BPK administrators) in order to gain a deep understanding of how things work, how factors are interrelated, and how systems function; and to use information from important individuals giving their insights based on their experiences (Denscombe, 2017). A semi-structured interview is an effective way of gathering such data. Specifically, the interview can probe how the officers use their authority to determine whether and how public comments are acted upon. The perception of these officers is significant in explaining the management decision-making process (Weick, 1995). Such an approach follows widely-used practice in looking at perceptions in citizen participation studies (e.g. Ebdon, 2002, Poister and Streib, 2005, Wang, 2001), including political participation research (e.g. Oliver, 2000).

A semi-structured interview is defined as ‘an interview with the purpose of obtaining descriptions of the life world of the interviewee in order to interpret the meaning of the described phenomena’ (Brinkmann and Kvale, 2015 p.3). In the semi-structured interview, the interviewer used an interview guideline that served as a checklist of topics need to be covered, but the interviewer had flexibility in how to sequence the questions (Bryman, 2016, Robson and McCartan, 2016). The interview guidelines are attached at Appendix 2.

For this study, the interviews involved BPK public officials at the national and provincial office level. The officials interviewed for this study were selected using

criteria from those who had experience and knowledge of managing public comments. In this regard, they might fall within the definition of elites as used by Lilleker (2003) because of their specific knowledge about public comments. As such, the challenges in interviewing include gaining access, acquiring their trust, and establishing a good relationship, as well as ensuring the authenticity and reliability of the views of the respondents (Mikecz, 2012, Liu, 2018).

To gain access, acquire trust, and maintain good relationships, the researcher used as many avenues as possible, including different social networks (Harvey, 2010, Delaney, 2007). The researcher had secured some personal contacts with the officers to be interviewed, and contacts with some of the gate keepers who could provide direct contact to others. A freeware instant messaging service, such as WhatsApp, which is very commonly used by the officers of the Indonesia SAI, was utilized to arrange the schedule. The response rate was almost 100%.

Because the researcher had a direct contact number for most of the respondents, the scheduling process was fairly efficient. Particularly, for a higher level of officials, it is easier to contact them directly and then inform their secretary about the schedule. Care was paid by the researcher in being flexible in arranging the meeting, ensuring transparency of the research process, and maintaining good etiquette (Harvey, 2010). Having prior knowledge about the organisational structure was a significant advantage in identifying and locating the relevant working unit and the officers' level. For data analysis, all the 42 interviews were recorded, then self-transcribed. This study used verbatim transcription or word-for-word reproduction of the speech, where the written words are exactly as they sound in the audio recorded words (Poland, 1995). The verbatim transcription is considered beneficial in data analysis because it brings the researcher closer to the data and enables the audit trail. Section 5.4.2.1 discusses in

detail the interview process, and Section 4.5 discusses the researcher's strategy to ensure the authenticity and reliability of the views of the respondents.

4.4.2 **Secondary data**

This study collected various types of secondary data to address the research questions and to triangulate the interview data. This secondary data has been outlined above (a dataset, along with documents and reports policy details) and a list of the data collected during the fieldwork is attached in Appendix 3. The national data different from provincial office information in that there was variations in the information from the three provincial offices but overall it provides fairly consistent and robust data.

4.4.3 **Data analysis**

4.4.3.1 Primary data analysis

A Thematic Analysis approach was employed for the study to analyse the interview data. Braun and Clarke (2006) define Thematic Analysis as a method that aims to identify, analyse, and report repeated patterns across a dataset. Thematic Analysis is an appropriate tool for analysing the interview data because the researcher aims to explore the experiences, thoughts, or behaviours (Braun and Clarke, 2012) of BPK officers, and the study generally engaged more in description categorization instead of developing theory arising from a methodology, such as grounded theory (Glaser and Strauss, 1967).

The study uses a particular type of Thematic Analysis, namely, template analysis (King and Brooks, 2017) based upon a pragmatic theoretical perspective adopted for this study. This approach allows us to put strong emphasis on real-world settings (King and Brooks, 2017) and allows us to look at the BPK officer's experiences, thoughts, and behaviours. Real-world settings are acutely the focus of this research, which is highly concerned with the current problem and its practical solutions.

This study followed King and Brooks (2017) procedures for data analysis using the template analytic procedures. It uses the NVivo 12 Computer Assisted Qualitative Data Analysis Software (CAQDAS) to assist in coding and developing meaningful themes from transcripts. The software can be used to record and link ideas, search and explore the patterns of data and ideas, as well as to manage and synthesize ideas (Richards, 1999). The choice to use CAQDAS was because of the complexity of the large amount of data collected (42 participants, 19 complaints documents, and 18 official documents and reports related to PCM), along with the multistep data analysis process. CAQDAS can store and maintain such data, and the query function allows the researcher to compare between different participant groups, such as between national and provincial office or public relations officers and auditors.

Following King and Brooks (2017), the process includes several steps:

- The transcripts were read several times to get familiar with the data.
- Seventeen transcripts were selected, analysed, and coded as relevant to answering the research questions. These seventeen transcripts were selected randomly by using the random function in MS Excel to ensure they represented different types of officers at the different levels of organisation. The data were coded descriptively while simultaneously clustering the codes into meaningful groups and hierarchical order. Descriptive codes mean that the data were coded explicitly according to the stated content.
- The codes were clustered using priori themes from the literature as well as more bottom-up themes by considering how the codes relate to each other. Themes were identified according to recurring topics, unfamiliar local expressions, metaphors and analogies, transition, similarities and differences of how the participant explores a topic, linguistic connectors, missing data, and using the

literature (Ryan and Bernard, 2003). This study conceptualised themes more than just summarizing a topic (Braun and Clarke, 2019), but attempted to do so more as a shared meaning tied by a core concept (Braun and Clarke, 2013, Braun and Clarke, 2016). The themes developed in this process assisted the researcher to construct a theoretical understanding of their data that could potentially make a theoretical contribution to the literature relating to the research focus (Bryman, 2016).

- The initial template produced from this process was then applied to fresh transcripts. During this process, the initial template was amended and modified as necessary to provide a rich and comprehensive representation of the data.
- Finally, to enable the development of interpretation, the themes were grouped into the analytical framework that shaped this study. That is to say, the themes were grouped according to the many related subjects informed by the literature of citizen participation and street-level bureaucracy that includes context and setting, process design, citizen behaviour, the administration perception and behaviour, types of administration discretion, contributing factors, and the impact of public comments. The final version of the templates (or codebook) is attached at Appendix 4.

4.4.3.2 Secondary data analysis

This study employed several strategies for analysis of the secondary data. The dataset of public comments was analysed by simply using trend analysis to understand how and why things have changed in the public comment dataset between 2016 and 2018. However, since the dataset comprises textual information such as a summary of comments and remarks for comment classifications, an additional strategy of content analysis was employed to analyse the data. It focuses

on the word-counts of the text (Prior, 2008) and analyses how that changes over time. For example, to generate the topic and understand the changes in the topic of public comments from the dataset between 2016 and 2018, the researcher used the NVivo 12 query function.

The official documents, such as rules and regulations and auditors' analytical documents, are viewed as a medium of communication between the writer and the reader that contains meaningful messages (Prior, 2008). The examples of officers' analytical documents and the citizen public comments were analysed by using a qualitative content analysis (Bryman, 2016) approach with predetermined themes from the interview data. For example, the officers' analytical documents were analysed according to the timing in analysing the public comments, pointers for the analysis, source of information for analysis, and the conclusion. The content for each category was simply restating what was stated in the document. The qualitative content analysis approach was also used in this study to establish what research has already been done and identify what is unknown in the SAI – citizen engagement topic.

4.5 Evaluating the Qualitative Research Strategy

This study applied both criteria from Yin (2018) and Miles (2013) to evaluate the whole research process. Yin (2018) identified four criteria for assessing the quality of case-study research design, including the construct validity, internal validity, external validity, and reliability. Similarly, Miles (2013) identified criteria to assess the qualitative research strategy that shared similarities with Yin's criteria by including measures such as objectivity / confirmability, reliability / dependability / auditability, internal validity / credibility / authenticity, and external validity / transferability / fittingness. However,

unlike the Yin categories, Miles included utilization / application / action orientation as an additional criteria.

First, in terms of construct validity (Yin, 2018) or objectivity / confirmability (Miles, 2013), the researcher ensured the objectivity of this study by including multiple sources of evidence to support an argument. This was done as an operational measure that the researcher applied in order to minimise 'subjective' judgement that could lead to a conclusion.

Second, the internal validity in qualitative case-study research is not primarily concerned with establishing a causal relationship, but 'extends to the broader problem of making inference' (Yin, 2018 p.45). Miles (2013) argued that internal validity is concerned with 'if the finding make sense'. The researcher followed Miles' specification of internal validity by ensuring that there was triangulation between different data sources, linking the findings with the literature, considering the dissenting argument, and the description of the context. For example, this research used the analytical framework to link the findings and interpret their significance in the light of what is already known in the literature in order to ensure if the findings make sense.

Third, external validity for the case study mainly concerned the generalization of the analytic frameowrk (Yin, 2018) rather than a statistical generalization. As discussed in the previous section, this study was not designed to generate theory; however, it develops a new analytical framework that can be used to analyse the whole process of public participation. Additionally, using more exploratory questions, such as 'how', can help establish external validity because it is not limited simply to documenting a trend. Finally, to help ensure that this study is transferrable to another

context, in the discussion, the findings were linked with the literature and sampling-selection method specified (Miles, 2013).

Fourthly, the reliability of a case-study research refers to whether the findings and conclusion are consistent among researchers and methods (Miles, 2013, Yin, 2018). However, the chance that someone exactly repeats a case study is rare (Yin, 2018). Following Yin (2018) approach, the reliability of this research is enhanced by explicitly stating the procedures in detail that were undertaken during the conducting of this research. This chapter explains the researcher paradigm, researcher role and status, and data collection and data analysis approach with the expectations that any future researcher would be able to repeat the same process. This study documented all the steps the researcher has done in order to collect the data and analyse the result.

The last criterion for assessing the quality of qualitative research is how far its results may be utilized, that is, is the research action-oriented (Miles, 2013). This research enabled its utilization by detailing the practical contributions of this study for policymakers and practitioners interested in SAI – citizen engagement. Additionally, this study provides specific policy recommendations to improve the Public Comment Mechanism (PCM) in BPK and SAI – citizen engagement in general.

The researcher was also aware that his position as an employee of the organization and his shared identity with the research participants could affect the quality of the research. The role both as a researcher and an employee of the organization where the research was conducted could influence the researcher's approach and interpretation (Teusner, 2016). To address this issue, the researcher employed reflexivity as a major strategy for quality control.

There are various definitions of 'reflexivity' in the literature, and oftentimes, it was used interchangeably with the term 'reflectivity' and critical reflection (D'cruz et al.,

2007). This study adopts Berger (2015 p.220) definition of reflexivity as 'the process of a continual internal dialogue and critical self-evaluation of researcher's positionality as well as active acknowledgement and explicit recognition that this position may affect the research process and outcome'.

The researcher's position as an employee of the organization being researched impacted the research in terms of access, the relationship between researcher and participant, and data analysis and interpretation. First, in terms of access to the participant: as an insider researcher, having a prior personal network with the higher-level officials is an advantage as the process through a more formal external mechanism would otherwise limit personal access to each officer. For instance, in this research, the large number of initial contacts for the interview was mostly done through an informal process by using instant messaging. Additionally, the position enables the researcher to develop a good rapport with the gatekeepers. The letter sent by the secretary-general to several working units would have been less effective without an informal and personal communication with each of the secretaries in order to follow-up the letter. The letter for access is attached in Appendix 5.

Second, the positionality affecting the nature of the relationship between researcher and participant might affect the information that the participant is willing to share. However, this works in two directions. For instance, the researcher could not get access to the PCM dataset as it was considered confidential. Gaining the trust of the officials who hold the dataset of public comment is not an easy task. It was made possible by the convincing efforts of another person who the responsible officer was already familiar with. Talking with the higher-level officers helped to convince the officer in charge of the use of the data. In other instances, having worked as an auditor in the same organisation made the participant willing to be more open to the

researcher. Some of the participants even shared some information that they considered confidential off the record. The researcher did not make use of this information as part of the analysis; however, it served as background to assist in making sense of the themes during the analysis process.

During the interviews, in order to avoid contaminating the participants' perspective, the researcher employed several strategies, such as giving the participant time to answer without any interruption. Additionally, in order to get an honest answer from the participant, the researcher used several measures to ensure that the participant felt safe to speak, including a user consent form that ensured participant confidentiality, an opportunity to withdraw after the interview process, and off-the-record options. Some of the participants made use of the latter option to allow them to speak freely about things they considered as truthful, but were unwilling to state them publicly.

Third, the researcher's position as someone who had years of experience working as a professional auditor in the organization shaped the worldview of the researcher; thus, possibly affecting how the researcher interpreted information gathered from the participant and on to the findings and conclusion. During the data analysis and writing up process, the researcher used two questions identified by Rooney (2005) to explore possible threats to validity in relation to the researcher's positionality. They were, first, 'Will the researcher's tacit knowledge lead them to misinterpret data or make false assumptions?' To address the question, the researcher was at pains to ask the participants to clarify what they meant during the interview because often, they provided shorter answers because the participants knew the researcher had experience with the organisation. What the participants said was also triangulated with the official documents to examine the information from different

sources. To avoid any bias in the response of the interviewee, a documentary source was used, together with the interview transcript, if available

A second question to address the issue of validity in relation to positionality was, 'Will the researcher's knowledge lead him to make assumptions and miss potentially important information?' The researcher used different ways to explore this question. First, the researcher made judgments to assess the significance of information by evaluating whether the data was relevant to the research question / topic, the availability of the data, and the contribution of the data to the discussion (Teusner, 2016), along with using the analytical framework to assist with the interpretation and analysis.

Another technique to address this question was to make sure that data collection reached saturation, that is, where the information collected did not provide additional insights or new understandings (DePoy and Gitlin, 2019). Data saturation is defined as 'the point in data collection and analysis when new information produces little or no change to the codebook' (Guest et al., 2006 p.65). The researcher is aware that data saturation is not relevant to all types of Thematic Analysis. For example, in Reflexive Thematic Analysis, 'codes can evolve, expand, contract, be renamed, split apart into several codes, collapsed together with other codes, and even be abandoned' (Braun and Clarke, 2021 p.207). In this study, data saturation was used as a method to assist the researcher to determine the significant code. Additionally, the researcher made notes during the data collection process to highlight the main idea or key point in order to assist in assessing the data saturation point. A periodic report was produced during the data collection process, which included some provisional themes that emerged from interview.

4.6 Key ethical considerations

Ethical considerations are a critical part of conducting real-world research. Any research that involves human subjects should guard against participants suffering any potential harm from engaging in the research (Robson and McCartan, 2016) or being negatively affected by the researcher's personal interest (Denscombe, 2017). Researchers are expected to meet ethical standards at all stages of a research process, which include the planning stage, data collection or fieldwork, the data analysis stage, and publication of findings or dissemination of results.

The ethical risk assessment applied to all stages of the research. In the planning stage, this study granted an ethical approval from the University of Birmingham ethics committee. Ethical approval for this study was obtained with reference number ERN_19-0600 on 26 April 2019. Additionally, since the research involved public officials who work at a government agency in Indonesia, the researcher also followed the national law about how to conduct research in the respective institution. The researcher sent a formal request letter prior to the fieldwork for approval to conduct the research. The letter to access is attached in Appendix 5.

In the data collection and fieldwork process, the focus of ethics was to gain the trust of the interviewees and to establish clarity about the purpose of the study and how the research will use the data. To address these issues, prior to the interview process, a consent form was obtained from each interviewee. The researcher provided explanation to the participant about the research, informing the participant of their right to withdraw, asking the participant to read and sign the consent form, and lastly, reconfirming if the participant understood the study, their role, and the implication it has for them (Robson and McCartan, 2016). The participant information sheet is attached in Appendix 6, and the Consent Form for Interview is in Appendix 7.

Another ethical consideration involved in the research relates to the use of the dataset of public comments. One of the major ethical concerns about the secondary use of data is the potential harm and the lack of informed consent (Law, 2006). The researcher sent a formal request to BPK as the owner of the data, with the format and type of information needed. Following the approval from BPK, the researcher received a complete dataset in an already-anonymised form that excluded all identifiers from the data such as names, dates of birth, addresses, and email addresses and phone numbers of those who send comments to BPK. Hence, this type of data can be shared because it has been anonymised by the principal researcher. The permission to access the letter is attached in Appendix 5.

The third ethical issue arises from the role of the researcher as an employee at BPK. As an insider researcher, an ethical issue is related to 'ongoing personal and professional relationship, insider knowledge, conflicting professional and researcher roles, and anonymity' (Floyd and Arthur, 2012). The researcher was fully aware of this dilemma during the research and how it impacts on professional relationships in the future. The researcher dealt with this issue by maintaining moral integrity (Floyd and Arthur, 2012), and becoming transparent on how to deal with this ethical challenge without compromising respondent confidentiality. Triangulating with other data sources to maintain validity and reliability is another important means to address this issue (see section 4.5 on evaluating the quality of qualitative research for detail discussion on the positionality of the researcher and its impact on the research).

4.7 Conclusion

The purpose of this chapter has been to explain the methodological approach to addressing the research objectives and questions. A case study research strategy was adopted to address the main research questions because it allowed the researcher to

study in-depth the gap in the literature on SAI-citizen engagement (established in chapter 2) and in theoretical debates on citizen participation (reviewed in chapter 3). From a practical consideration, a case study was selected as the appropriate research strategy because of access and availability of data. The study focused on the Indonesia Supreme Audit Institution (BPK) Public Comment Mechanism.

The research involved multiple sources of information such as documents and reports, a public comment dataset, and semi-structured interviews to address research questions and allow for data triangulation. This study employed template analysis (King and Brooks 2017) for primary data analysis because it was well suited to the researcher's pragmatic worldview, along with its strong relevance to real-world settings. Document analysis approaches were also employed to analyse the official documents and reports. This research applied the combination of Yin's (2018, p.42) criteria for assessing the quality of case-study research design, and Miles' (2014) criteria to assess the qualitative research strategy, including the construct validity, internal validity, external validity, reliability, and utilisation. Additionally, this chapter examined the insider positionality and impact on research.

Before turning to the empirical analysis of the case study, the next chapter describes and analyses the contexts in which the case study operates, providing a description of PCM formal procedure and how it influences the sampling process.

5 CASE DESCRIPTION AND RESEARCH SITE SELECTION: BPK PUBLIC COMMENTS MECHANISM AT NATIONAL AND PROVINCIAL LEVEL

5.1 Introduction

The previous chapter gave an account of how the research was carried out. This chapter describes and analyses the context and setting in which the case study operates. In particular, this chapter discusses the country (Indonesia) and organization (Indonesia's SAI or BPK) carrying out citizen engagement. It characterizes the location and organization where the empirical study took place and describes the BPK public comment mechanism's formal procedure.

This chapter first discusses the citizen engagement in Indonesia. The next section discusses the history of BPK and its citizen engagement initiatives. The following section explains the formal procedure of the public comment mechanism. Based on the formal procedure, the next section discusses the researcher strategy in selecting the sites and participants for this study. The chapter concludes by identifying significant contextual factors that may influence the BPK Public Comment Mechanism.

5.2 Citizen engagement in Indonesia

Indonesia is the world's fourth most populous country[15]. It is an archipelagic country with the largest population cluster on Java Island. Indonesia has made impressive democratic gains since the fall of an authoritarian regime in 1998, with a significantly changed relationship between government and citizens following the political reform. The country has moved from a repressive to a more democratic country and from a highly centralized to a decentralized country (Antlöv and

[15] https://www.worldometers.info/world-population/population-by-country/

Wetterberg, 2011). During the post-colonial era, the Soeharto administration between 1966 and 1998, the state played a dominant role in its relationship with civil society and limited the social and political expression of its citizens (Beard, 2007, Scanlon et al., 2012). Any organization that was not sponsored by the state, and the people who participated in them, were under suspicion (Anderson, 2001).

The progress that Indonesia has made in promoting transparent and inclusive policy making, and the active participation of its citizens over the last ten years, is widely acknowledged (OECD, 2017). As a founding member of the Open Government Partnership (OGP), Indonesia has shown a strong interest in the principles of more open government. An OECD report on citizen engagement in Indonesia concluded that the civil society activities expanded following the democratic reforms in 1998, with the main focus on human rights and democracy (OECD, 2016). Additionally, Civil Society Organisations (CSOs) and the local government in Indonesia are moving towards developing mutual trust and respect. The officials are inclined to be more open and responsive to citizens. Moreover, the CSOs are also increasingly engaged with the government in planning and decision-making processes, including budget and policy analysis, media campaigns, or lobbying the government[16] (Antlöv and Wetterberg, 2011).

Furthermore, the direction towards citizen engagement in the work of government following the reform period can also be seen from the establishment of a legal framework that supports citizen participation and a formal participation mechanism. It recognized the public's right to participation, guaranteed access to information, and established various independent state agencies and accountability

[16] The report was part of USAID assessment program. Data was collected in December 2005 and January–February 2009 in 45 partner jurisdictions across six provinces in Indonesia. Two independent evaluations of the civil society programme in 13 jurisdictions conducted in 2008 and 2009. The survey data obtained from 371 questionnaires administered to civil society activists in 2009.

mechanisms (OECD, 2016). The amended 1945 constitution and subsequent laws[17], regulations, and presidential decrees acknowledged the public's right for information, and to associate, assemble, and express opinion (INDONESIA, 2002).

Moreover, the Indonesian national government created various formal mechanism spaces for citizen participation such as *Musrenbang* (a multi stakeholder consultation forum to create a national development plan), *PPID* (Documentation and Information Management Offices), which are responsible for storing, documenting, and providing government information to the public, and LAPOR (the People Online Service and Complaint Aspiration System); a platform used to enable the public to oversee public service provision by reporting adverse incidents. At the regional level, decentralization provides opportunities for local governments to deepen citizen engagement. Various local governments seek to implement approaches to engage with the citizens, such as the online publication of financial reports and performance in the Indragiri Hulu region, online platforms to receive citizen complaints in Jakarta city, and the weekly public forum in Bojonegoro city (OECD, 2016).

Although the Indonesian government has initiated mechanisms for citizen engagement, there is still limited space for the public to participate in the public financial management process. The 2019 Open Budget Survey report on Indonesia indicated that the public or civil society organizations do not have the opportunity to testify during the budget proposal hearings prior to its approval (IBP, 2020). Citizen engagement in the Public Financial Management process was argued to produce more inclusive budget processes, more equal fiscal policies, improved governance,

[17] Some new regulations that provide strong foundation for citizen engagement includes Law 14/2008 on Freedom of Information, Law 17/2013 on Societal organisation, Law 33/2004 on Regional Governance, Law 25/2004 on National Development Planning, Law 25/2009 on Public service, Law 12/ 2011 on Establishment of Legislation, Law 20/2001 on the Eradication of Corruption, Law 13/2006 on witness Protection, and Law 37/2008 on Ombudsman

positive development outcomes, and improved socioeconomic and human development indicators (Kumagai et al., 2019).

Despite those supportive legal frameworks and the establishment of some formal mechanisms, more work remains to be done to improve citizen participation, which is, in large part, caused by both the limited government capacities, lack of citizen skills, and knowledge in the participation process. The OECD report indicated that the number of CSOs participating in *Musrenbang* is declining in some places (OECD, 2016). CSOs stated that they have less interest in participating in the *Musrenbang* because they have no information about whether their inputs are considered. On the other hand, the government argued that they experienced difficulties in identifying the relevant CSOs, and that officers have limited experience in working with CSOs.

Additionally, the Indonesia Ministry of Communication and Informatics reported that there are only about 51% of PPID (public information management) offices at the national level, and about 73% of PPID offices at the regional level, which have been established as of 2017[18]. Where national agencies and regions have no PPID, the public has no easy access to request public information. This is argued to be mainly because of the different interests and capacities of different government agencies. The OECD found that some government agencies saw this as a distraction from their daily work; some felt citizens might use the information to 'blackmail' a government agency for contracts. There was no local pressure for improving access to information, and there was a gap between the capacity for digital information in and outside of Java (OECD, 2016).

Siregar et al. (2017), in a case study of LAPOR, also found that citizens have limited knowledge of the existence of LAPOR, and the response of the agency is

[18] https://ppidkemkominfo.wordpress.com/informasi-publik/inf-lain-lain/jml-ppid/

limited, with just over half of all complaints to LAPOR being resolved. Siregar et al. (2017) argued that political will determines the uptake and outcome of citizen participation. Similarly, Sjahrial (2018) report on the Making All Voices Count (MAVC)[19] programme found that the use of ICT encourages the growth of formal participatory mechanism in Indonesia; however, the government capacity needs to be improved to respond to the uptake because the response rate is low.

Some publications found that CSOs in Indonesia have limited capacity to aggregate citizen interest and communicate them to policy makers (Hans et al., 2010). Many of the NGOs were still inexperienced in their analytical capacity (Antlöv and Wetterberg, 2011). Additionally, several publications suggested that socioeconomic factors are still significant factors for the individual public to participate (Beard, 2005, Beard, 2007, Lestari et al., 2015). Using the third wave of the Indonesia Family Life Survey (IFLS) data, Beard (2007) found that households of a lower socioeconomic status generally participate less in the community development in governance, social welfare, and environmental infrastructure.

Several lines of evidence also suggested that there is a distrust of public officials by the citizens, and that some public officials are still questioning the legitimacy of civil society as a watchdog, both creating communication barriers between the government and CSOs (Scanlon et al., 2012). Officers are still reluctant to embrace full input from CSOs because they are considered to provide inaccurate information. These problems have arisen from the legacy of an authoritarian era for more than three decades, where CSOs are seen as part of the problem instead of part of the solution (Ibrahim, 2006),

[19] Making All Voices Count was a programme that supported the development and spread of innovative approaches to fostering accountable, responsive governance. This is a collaboration program between hivos, Ushahidi, and IDS. It was supported by four donors: DFID, USAID, Sida, and the Omidyar Network (ON)

along with citizens having only limited or no access to the involvement in government affairs (OECD, 2016). Moreover, the bureaucracy is still dominated by people from the authoritarian regime who are likely to be less committed to serving the public interest (Antlöv and Wetterberg, 2011). Another legacy from this authoritarian era was the perspective that the design and delivery of public service are the exclusive domain of government; the citizens are only end users (Choi, 2007, Hans et al., 2010, Antlöv and Wetterberg, 2011, OECD, 2016), along with the lack of trust concerning citizens' abilities and demands (Kristiansen et al., 2009).

In a similar vein to the country's general progress in promoting citizen engagement over the last ten years, the BPK has also experienced significant changes following the reform in 1998. Indonesia's political situation following its independence in 1945 was affecting the BPK's position in the state administration as well as its role and function. It provided the opportunity for BPK to engage with their stakeholders, including the citizens. The next section discusses this issue in detail.

5.3 The BPK and Citizen Engagement

The BPK was founded on the need to establish an independent institution to audit the accountability of state finances. An article on the BPK was inserted in the early 1945 Constitution to meet this intention. In this Constitution, the BPK was designed as an independent institution from the executive power, and was equally positioned alongside the House of Representatives and other state institutions. The Constitution, article 23 (5), asserted that the BPK was founded as the embodiment of people's power in ensuring that the state budget, as approved by the legislatures, is implemented accordingly (INDONESIA, 1945).

Between its founding in 1947 and the New Order era in 1998, BPK authority was restricted, and there were few differences in the policies that govern the management of state finances and the work of the BPK. Additionally, there were not any change in the state finance laws before the reform era. The state finances were still regulated using legislation inherited from the Dutch colonialization. The engagement of BPK stakeholders was also restricted before the reform period (section 5.3.1 discuss the BPK engagement in more detail). Appendix 8 and 9 summarise the changes in BPK RI from 1947 to present, arising from the dynamic of the Indonesia political situation in each era, and look at several key elements such as how the constitution articulates BPK, the distribution of audit reports according to the constitution, the roles and responsibility according to the laws, and the code of conduct. Appendix 8 and Appendix 9 summarises the changes in BPK Governance between The BPK Law 5 of 1973 and the new laws (The Law 15 of 2004 on the Audit on the Management and Accountability of the State Finances and The BPK Law of 2006). The significant changes from the former law include (1) restating the mandate, function, position and responsibility, (2) enlarging the number of Board Members, (3) establishing regional offices in all provinces, and (4) confirming the only external audit institution in the Republic of Indonesia (Dwiputrianti, 2011). Additionally, there were also some significant changes in terms of independence, accountability, audit objective, audit schedule, audit report, audit follow up, state loss compensation, auditing standard, using public accountant services, and authority related to regulations on state finance (BPK, 2008).

The new reform era, which started in 1998, brought about significant changes in the organisation and work of the BPK. The third amendment of the 1945 Constitution, in 2001, has strengthened the BPK's position within the state administration. The BPK

is now seen as an independent and professional institution that has the freedom of performing its mandate and as one of the state institutions that represents people's power (INDONESIA, 2002).

Following the reform, the responsibility of the BPK also expanded, having a new mandate not only to audit the accountability of state finances, but also its management. During this era, the new law related to state finances, and the rules that govern the work of the BPK was enacted (Law No 17 of 2003, No 1 of 2004, No 15 of 2004, and No 15 of 2006). These laws asserted the BPKs responsibility to perform an audit on the management and accountability of all aspects of state finance as well as managing its organisation. The BPK audit now includes the financial audit, performance audit, and special-purpose audit (INDONESIA, 2006).

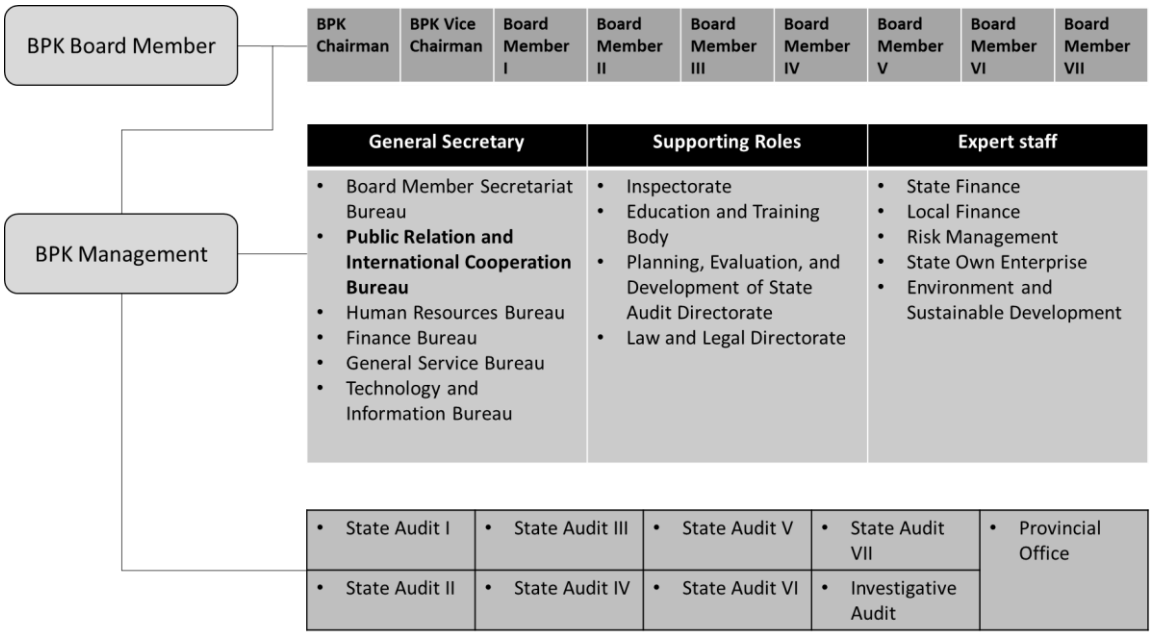
The BPK's organisational structure also adapted to meet the change in its environment. The BPK currently has one national office located in the capital city of Indonesia and 34 representative offices located in each province (BPK, 2020b). Figure 5.1 below shows the BPK Organisational Structure and

Figure *5.2* provides an example of the BPK Provincial Office organisational structure.

The BPK is led by nine members with a collective collegial leadership. The board consists of a chairman and a vice chairman who also serve as members, along with seven other members. Under Law 15 (2006) concerning the Supreme Audit Institution,

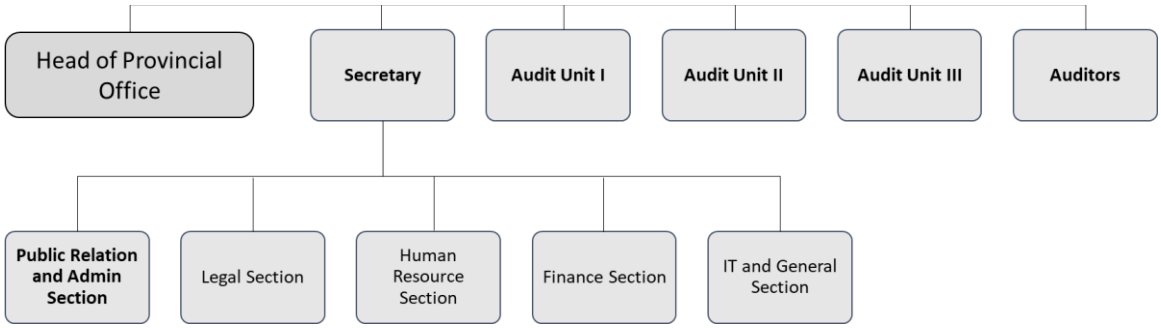
BPK RI has nine members, elected by the members of the House of Representatives (INDONESIA, 2006). The BPK RI board members hold positions for five years and can be re-elected for one term of office. The majority of Board members have a background as politicians. As of 2021, five out of nine board members were former politicians. They were previously elected as members of the House of Representatives, mainly from major political parties. Three other members were previously civil servants, and one were from an academic background (BPK, 2022). Each member of the BPK RI carries a specific roles and functions according to the regulations. For example, the Audit Board Member I is responsible to audit the management and accountability of the state finance within the scope of work of Main Audit Unit I such as The Ministry of Foreign Affairs, The Ministry of Justice and Human Rights, The Ministry of Defense, and The Ministry of Transportation. The BPK management assists to support each board member's roles and function and implement the decisions (BPK, 2019c).

Figure 5.1: BPK Organisation Structure



Source BPK (2020b)

Figure 5.2: BPK Provincial Office Organisation Structure



Source BPK (2020b)

At the 34 provincial levels, the BPK office is led by the head of the provincial office. The head is usually assisted by the head of the audit unit, a secretariat office, and the auditors. While the secretariat office mainly plays the supporting role, the main audit function is implemented by the Head of Audit Unit and the auditors.

5.3.1 **BPK Engagement in the reform era**

The changes in the Indonesia political situation also influenced the BPK's engagement with the stakeholders. Before the reform era, BPK stakeholders were primarily the House of Representatives and the government agencies as their auditees. The type of engagement was also only related to reporting audit matters. Following the reform era, however, the BPK now engages not only with the central government and House of Representatives, but also, as Indonesia is moving towards decentralisation, with the House of Representatives for each region, local government,

and the citizens (INDONESIA, 1965a, Indonesia, 1965b, INDONESIA, 1973, BPK, 2005, INDONESIA, 2006).

The importance of these developments was further elaborated through a statement of strategic plans, action plans, and key success indicators 2006 – 2010. In these, the BPK emphasizes the needs to engage with the stakeholders to ensure they have worked effectively. These roles, both nationally and provincially, however, are primarily the responsibility of the public relations unit. The strategic plans identified the needs for the public relations working unit to consistently communicate knowledge of strategic objectives, direction, roles, and function of the BPK to the stakeholders, including citizens (BPK, 2005).

At the national level, the Public Comment Mechanism is the responsibility of Public Information Service; a section under the Public Relations and International Cooperation Bureau. In addition to managing comments, this work unit is also responsible for managing social media, managing information requests, and raising internal awareness of BPK roles and functions. At the provincial office, the Public Relations unit is responsible for any activity related to public relations such as the information centre, media publications, the library, and managing internal and external correspondence (BPK, 2014a).

The BPK conducted various types of engagement after the reform era. Previously, BPK engagement was only within the context of the audit, essentially presenting an audit report to the House of Representatives. However, in the post reform era, Law 15 of 2004 indicated that the BPK might consider inputs from its stakeholders, including the public in the audit planning (INDONESIA, 2004). Thus, it opens an opportunity for

BPK to engage more with its stakeholders, including citizens, specifically in the audit planning phase.

The BPK has been developing many initiatives to communicate and engage with external stakeholders, including the citizens. It has used information and communication technology, including an interactive website and mobile application, to outreach the public as well as receive input from the public. It also uses a cultural approach through a film festival to encourage public participation to assist the BPK to perform its mandates.

As explained by the former BPK vice chairman in the Right to Know International Seminar in Jakarta, the BPK utilizes at least four mechanisms to disseminate information about the BPK and its work to the public: (1) Centre of Information and Communication, (2) Publication, (3) Public Awareness Campaign, and (4) Media and Other Institutions Engagement (Bisri, 2012). The Centre of Information and Communication is the main unit where the public can communicate with the BPK. Through this channel, the public may request information, send a complaint on government misconduct, or file a complaint on information services.

In addition to these ‘traditional’ approaches, the BPK also makes use of information and communication technology, as well as cultural approaches, to have more outreach to the public. In 2018, the BPK launched a mobile application called SIPADU as a new means to ease the communication process between the BPK and citizens. People could find information about the BPK, request an audit report, as well as report a complaint on government misconduct. Moreover, in 2018, the BPK held a film festival with the objective to encourage public participation to help the BPK’s role and function in safeguarding state finances (BPK, 2018a). Although all of these

initiatives have been carried out to engage with the citizens, it is still not known whether these mechanisms have an impact on the BPK audit or the citizens.

The International Organization of Supreme Audit Institution (INTOSAI) pronouncements have also played a significant role in assisting the BPK in its engagement practices. According to the former vice chairman of the BPK (Bisri, 2012), the BPK viewed that the practice of public reporting is in line with Principle 6 of the INTOSAI P 20 – Principles of Transparency and Accountability: Principles and Good Practice. The standard articulated that information about SAIs should be readily accessible and pertinent. Their work processes, activities, and products should be transparent. They should also communicate openly with the media and other interested parties, and be visible in the public arena (INTOSAI, 2019c).

BPK engagement with the citizens in the post reform era was also strongly influenced by the enactment of Law 14 of 2008 on Public Information Disclosure, and Law 25 of 2009 about Public Service. The law on public information disclosure clearly states that all Public Information should be open and accessible by every User of Public Information (INDONESIA, 2008). As stipulated by the constitution, an audit report is categorised as public information once it is presented to the legislative bodies (INDONESIA, 2006). To follow up these laws, the BPK issued a regulation about the management of public information at the Indonesia Supreme Audit Institution (BPK, 2011a). The law regulates the management of public information, channels for public information, and procedures to acquire public information. It was after this law was enacted that the BPK established the Centre of Information and Communication as the primary channel where the public could communicate with it. The next section specifically discusses one mechanism of receiving public comments managed by the

Centre of Information and Communication, namely, the Public Comment Mechanism (PCM).

5.4 The introduction and formal policies of public comments in BPK

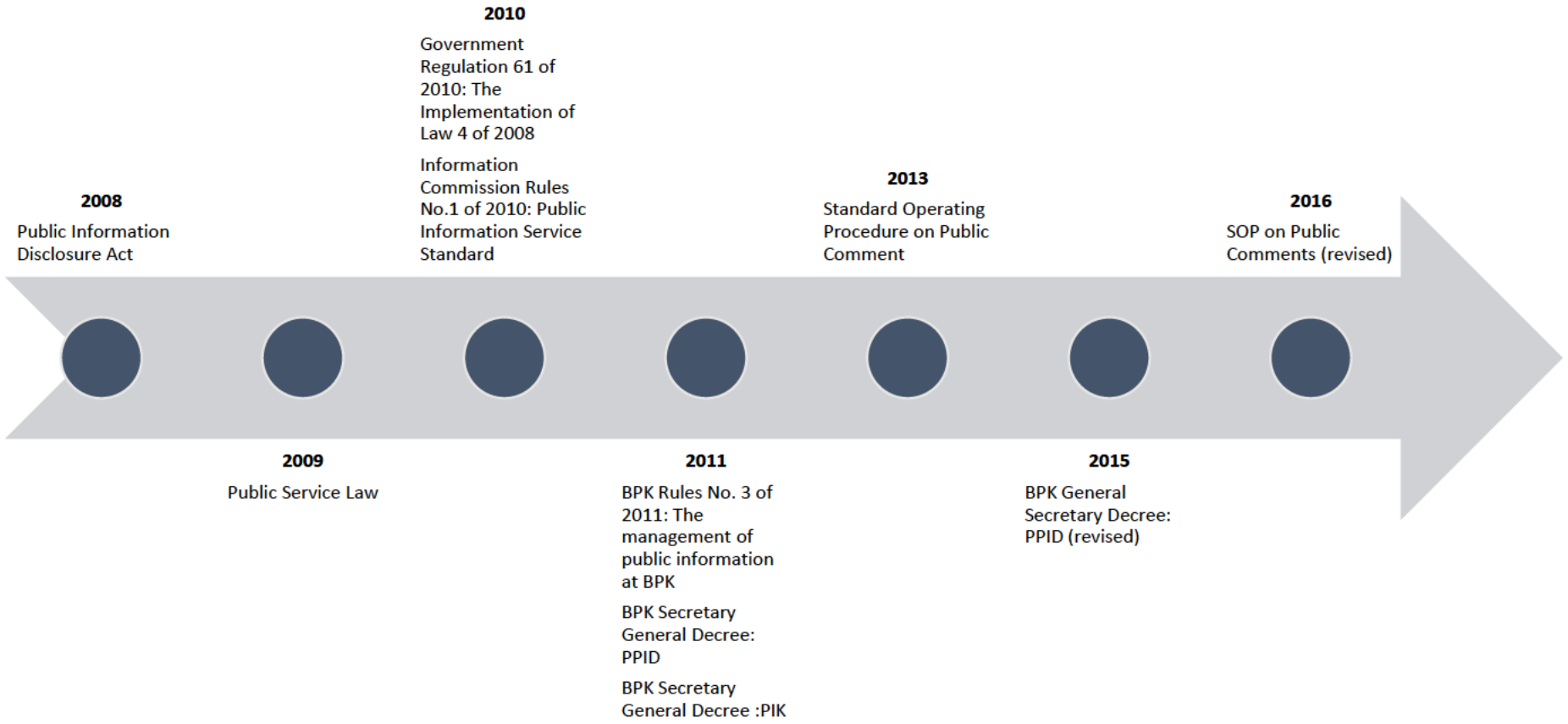
Following the Indonesian reform in 1998, the BPK acknowledged the importance of receiving public inputs in the audit planning as articulated in Article 8 Law 15 / 2004 concerning the Audit Law (INDONESIA, 2004). However, it was only after the Indonesian reform on the public right to information (INDONESIA, 2008) that the BPK established an official channel for the public to submit their inputs through the Centre of Information and Communication (*Pusat Informasi dan Komunikasi*-PIK)[20]. Following this law, the BPK started to institutionalise the process of managing public comments. Figure 5.3 summarises the timelines for the policies and procedures that govern the public comment process in the BPK.

The first annual report on the BPK Public Information Service in 2011 explained that before the enactment of the Public Information Disclosure Law, the BPK had carried out the public information service, including receiving public comments, by the establishment of the Information Service unit in 2007 (BPK, 2011b). However, there was a lack of documentation to indicate how the BPK managed public comments before 2011. Up until then, all the documents and the follow-up of these comments were managed by each of the audit units that received the comments. Moreover, the role of the Information Service Unit in the PR Division, as stated in the 2007

[20]. For this research, public comments managed by PIK was considered as the only official channel where the public can submit their inputs to include in BPK audit program. It is the same channel acknowledged by Open Budget Survey as indicated in their latest report (https://www.internationalbudget.org/sites/default/files/2020-04/indonesia-202002201546.pdf). BPK might have another mechanism to receive public input such as "*BPK Mendengar*" or translated as BPK Hearing. However, this mechanism was not considered for this research purpose because the forum was tentative, primarily served as a self-evaluation instead of receiving public input for annual planning. The majority of participants deliver general comments about BPK as an organisation, i.e. not necessarily inputs for audit program (https://www.bpk.go.id/news/forum-bpk-mendengar-74).

Organisational Structure and Work Procedure document, was to provide public information through the BPK's website, its media centre, and other relevant channels. Hence, it was not required to manage and maintain any documentation or record for public comments (BPK, 2007).

Figure 5.3: Timeline of Policies Related to Public Comments at BPK RI



Source: Author analysis

Following the information disclosure law and further regulations[21], BPK General Secretary Decrees established the Information and Documentation Management Officer (*Pejabat Pengelola Informasi dan Dokumentasi*-PPID) as the officer in charge of managing public information, and the Centre for Information and Communication Unit (*Pusat Informasi dan Komunikasi*-PIK) served as the implementer of this task (BPK, 2011b, BPK, 2011a). In the PIK decree, public comment management was explicitly stated as one of its responsibilities[22]. In 2015, the decree concerning PPID was revised to bring it in line with the new changes in the BPK organisational structure (BPK, 2015b).

Two years after the establishment of PPID and PIK, the *standard operating procedures*, hereinafter referred to as the national procedures, for the public comments process in BPK were enacted (BPK, 2013). The national procedures specified the process of receiving, recording, filing, classifying, monitoring, and summarising the public comments. It identified the methods for submission of comments, including submission in-person at PIK or using letters, emails, facsimile, and the website. Three years later, in 2016, the national procedures were revised to include some additional procedures such as the reporting procedures, the comment verification process by the PR supervisor, and the extension of the time limit for the audit unit to respond to the comments from 7 days to 10 days (BPK, 2016d).

[21] Government Regulation 61 of 2010 regarding the Implementation of Law 4 of 2008 (Indonesian Government, 2010) and the Commission of Information Regulation 1 of 2010 regarding Public Information Service Standard (Komisi Informasi Pusat, 2010)

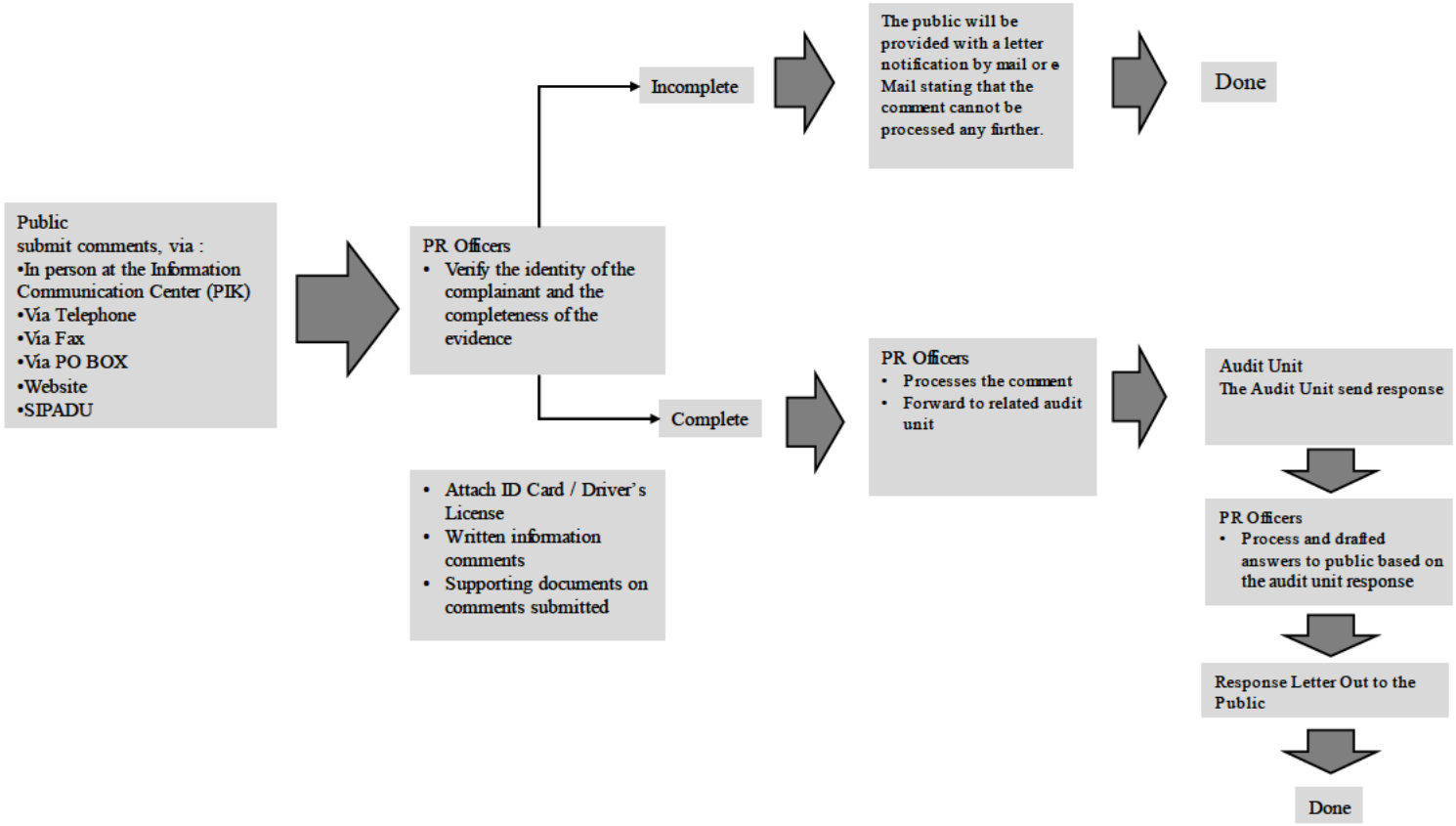
[22] Other responsibilities include keeping and documenting information from PPID secretary, recap the information request, and collecting and analysing public information/ opinion for the decision-making process (BPK, 2011c)

5.4.1 **Procedures for managing public comments**

Similar to the national office, the formal channel for the public to submit their comments, and the formal process of public comments management at the provincial offices was introduced as part of the PIK formation in 2011. The provincial officers argued that they mainly adopted the national procedures of public comments to guide the implementation of this function at the provincial level, with some modifications at the implementation level. The next two sections explain the detailed procedures for Public Comments according to the formal policy.The national procedures stated that the process of managing comments involved bureaucratic approval at the PR Unit before it could be forwarded to the Audit unit. At the PR Unit, the process includes receipt of comments, verification, forwarding to the audit unit, receiving the response from the audit unit, sending a response to the participant, and updating the database during the process. However, there was a lack of specificity about the requirement to verify the comment, and there were no details about the implementation of the public comments in the audit unit. Figure 5.4 summarises the workflow for the handling of public comments according to the national procedures.

The provincial offices have the freedom to establish a provincial-level guideline as a supplement for the national procedures. For instance, the West Java and East Java Provincial Offices established the work instruction to complement the national procedures and to assist them in managing public comments (BPKJABAR, 2017, BPKJATIM, 2017). However, unlike the West Java office that stated detailed activities in managing public comments starting from receiving the comments to conveying the response to the public, the East Java office work instruction primarily concerned the different forms used in managing public information and the use of e-monitoring applications to track the comments' progress.

Figure 5.4: Workflow Process of Handling Public Comments at BPK RI



Source: Author Interpretation based on BPK general secretary decree number 570/K/X-XIII.2/2016

The Central Java office did not establish a provincial office-level guideline to handle the public comments. One of the PR officers who has been in the office since 2011 explained that he implemented a pre-existing procedure, which is slightly different from the national procedures. All comments were received directly by the administration unit to be passed on to the head of provincial office before finally reaching the relevant audit unit

Compared with the national procedures, the provincial offices' working instructions, if any, articulated more details about managing the public comments. The work instructions at the provincial offices articulated the role of the PR unit, and were typically limited to receive, record, monitor, and send the response to the public. Importantly, they give freedom to the PR Unit not to verify comments and to select which ones are forwarded to the audit unit. This situation is elaborated further in the next chapter, which presents findings on the implementation of the comment function at the Public Relations Unit (for details, see Chapter 7). Based on the formal procedure, the next section discusses the researcher strategy in selecting the sites and participants for this study.

5.4.2 **Selection of Sites and Participants**

This study employed an embedded case study design because it involves a unit of analysis of more than one level (Yin, 2018). Even though a case study is about BPK PCM, the analysis includes systematic data from the national and provincial offices as well as the Auditor and Public Relations Officer. The BPK currently has one national office located in the capital city of Indonesia and 34 regional offices located in each province (BPK, 2020b). BPK is a national state agency with branch offices in every province in Indonesia. The provincial offices consist of national government officers rather than being their own entities able to employ their own staff. The BPK

provincial offices are under the supervision of either the Principal Auditor V or Principal Auditor VI in the national office, depending on their location. The Head of Provincial Offices are reporting to the Board Member via the Principal Auditor at the national office (BPK, 2019c).

Ideally, this study would have sought to include interviews with the PR officers and auditors at the national offices as being the officers responsible in the PCM process, and at all thirty-four provincial offices of BPK. However, covering the whole thirty-four provinces was not a possibility for a single researcher with limited time and resources. The research design therefore included the selection of different sites as explained below.

The BPK Public Comment annual reports obtained from the BPK website, and the public comment monitoring report for provincial offices obtained during the fieldwork, were used as the basis for selecting the sites. The sites selected for the study are the BPK national office in Jakarta, and three BPK provincial offices (West Java, Central Java, and East Java). The national office was selected as a site because most of the comments were sent to the national office, according to the Public Comment Report, between 2011 and 2018. The selection of sites for interview purposes at the provincial office level was based on the public comment monitoring report for the provincial office. This study selected West Java, Central Java, and East Java provincial offices as sites for primary research based on considerations of representativeness and resources. Table 5.1 below summarise contextual information for the three provincial offices chosen for this study.

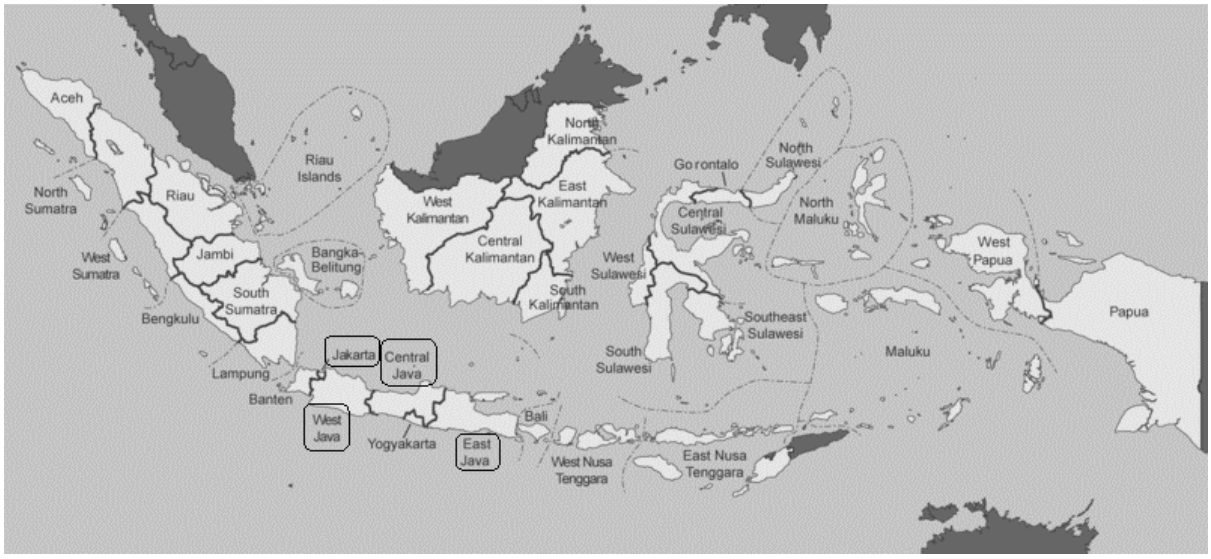
Table 5.1 Detail Background of the Three Provincial Offices Selected for the Study

No	Component	West Java	Central Java	East Java
1.	Population (in thousands)	49,023.2	34,552.5	39,744.8
2.	Area (KM2)	35,377.76	32,800.69	47,803.49
3.	Number of employees	184	259	238
4.	Audited entity	28	36	39
5.	Annual number of audits undertaken	46	85	68
6.	Annual Budget in 2019 (million USD)	2.938	3.273	3.539

Source: (BPS, 2020b, BPS, 2020a, BPK, 2019a, BPK, 2020a)

These three provincial offices represent the spectrum of Public Comment Mechanism implementation at the provincial level, including the variation of the number of comments, the organisational structure of the working unit that handled the comments, and the innovation in the citizen engagement approach. East Java was considered to have the best citizen engagement approach as they won the BPK award for Public Relations Engagement. There was also a practical consideration, with the researcher selecting the three provincial offices because they were within reasonable distance from the researcher's base in Jakarta. Figure 5.5 below shows the geographical location of the research sites.

Figure 5.5: Case study location



Source: https://commons.wikimedia.org/wiki/File:Indonesia_provinces_english.png

Selecting the interview participants was based on the formal policies for the management of public comments. The role of managing public comments is part of the management of public information and documentation for a public institution as mandated by the Information Disclosure Act No. 14 of 2008. Based on the formal policy of managing public comments, two groups of participants were recruited: the officials at the PR unit, and the officials at the Audit unit. At the audit unit, the interview process involved the head of the selected audit working unit and the team leaders because they are responsible for managing the comments. The public relations officers are identified according to their position at the national office and provincial office.

Finding the officers with the responsibility to verify the public comments was based on a combination of purposive (Bryman, 2016, p.407) and snowball sampling techniques (Bryman, 2016, p.415). The snowball technique is considered useful to target the participant with specific characteristic (in this case, the auditors who had received and followed up the comment) as the information about this type of auditors was not publicly available, and not all the auditors had received public comments as part of their audit.

A starting point was to identify the working unit at the division (echelon II) level that had received public comments from the PR unit according to the Public Comment semester report. The next step was to interview the head of the division (echelon II level) and then ask for their recommendation concerning who the researcher could talk to next (echelon III level officials and auditors). Another approach was to personally contact auditors from the researcher personal network in the relevant audit working unit (based on the PR office report) and ask if they knew any auditor, or maybe themselves, if they had followed up the public comment in their audit. The researcher

used both approaches to be able to reach the relevant respondents. Hence, all the participants had experience in receiving and/or following up the public comments in their audit.

Identifying those who are relevant as respondents at the PR office was much easier as they were grouped under one section. The sections are the information service division at the national office, and the public relations section at the provincial level. However, not all staff working in the section were interviewed for the research. Only those assigned with the responsibility in managing public comments were considered relevant for this study. The study interviewed 42 officials at the BPK national office and three provincial offices, as summarised below (details of interview participants are provided in Appendix 10).

Table 5.2: Numbers of Interviews with the BPK Officers

No	Working Unit	National Office	West Java	Central Java	East Java	Total
1.	Public Relation staff	6	1	1	2	10
2.	Auditor	17	6	5	4	32
	Total	23	7	6	6	42

The PR officers and auditors in the BPK PCM can be categorised as Street-Level Bureaucrats because they met a broader definition of SLBs with the following characteristics: 1) have inherent discretion in carrying out their task, 2) function as policy co-makers, and 3) show specific craftsmanship in fulfilling their task (Hupe et al., 2015 p.16) (see detailed discussion in Section 3.3.1). These officers have high discretion in processing the comments, they developed practices at the frontline level in managing the comments, and in exercising their discretion, they are not only shaped by rules and regulations, but also by their values, beliefs, and experience (see the data presented in Chapters 7 and 8).

5.4.2.1 The interview process

The interview process was conducted face-to-face either in the participants' office or in another neutral place, such as an interview room outside their office. The interview process was done between May 2019 and July 2019. Due to participants' tight schedules, some of the interviews were conducted via telephone or video call. All the interviews were conducted in the Indonesian language, and were audio recorded. None of the participants refused the interview to be recorded. Since the researcher had no prior experience in conducting a research interview, two pilot interviews were conducted in order to be able to critically reflect and overcome the shortcomings prior to committing to a full sequence of interviews (Liu, 2018). This study tested the provisional interview schedule / topic guide in the pilot interviews in April 2019, and was revised in the light of the experience.

During the piloting stage, between the end of the month of April and early May 2019, the researcher asked three main topics of questions to both the auditors and the PR officers. These were questions related to background, general questions about the BPK and public engagement, and specific questions related to the public comment mechanism. From the piloting process, there were some lessons learned and reflections that the researcher used to refine the main interview process and questions. The changes included the re-ordering of some questions to permit greater fluidity. For instance, the question about how engagement with the public provides benefits to the BPK, if any, was asked after the question about the key approaches that the BPK has made to engage with the public. The changes were done because during the pilot interview, it was easier for the respondent to answer the questions about benefits based on the approaches that they had identified previously.

Additionally, the main interview questions asked for the officer's opinion about involving the public further in the BPK's work in the main interview question. Previously, in the piloting stage, this was asked to probe for the question about the role of the public to the BPK. The changes were done because during the piloting stage, the idea of involving the citizens further in the audit work was not yet emerging as a research interest. But, as it became clear that the research wanted to explore the respondent's opinion about why they thought the public should have a limited or expansive role in the work of the BPK, the question was added into the main questions. The final interview topics for the main interview with the auditors and public relations officer is attached in Appendix 2. At the provincial office, the auditors' and public relations officers' similar interview guidelines to the national office were used. However, there was some adjustment related to the naming of audit working units.

5.5 Conclusion

In Indonesia, the relationship between government and citizens significantly changed following the political reform in 1998. There was an increasing trend toward greater citizen participation in government decision-making after the reform era. The direction towards citizen engagement can be seen from the establishment of the legal framework that supports citizen participation and the formal participation mechanism. Additionally, the Indonesia national government created various formal mechanisms for citizen engagement, such as *Musrenbang*, *PPID*, and LAPOR.

However, despite those supportive legal frameworks, and the establishment of some formal mechanism, there are some challenges to improve citizen participation. A country with a young democracy and a long history of authoritarian rule has meant that the officers were lacking capacities to engage with citizens; government officers explained that they experienced difficulties in identifying the relevant CSOs, and there

were levels of distrust between public officials and citizens. The citizens also had limited capacity to aggregate citizen interests and communicate them to policy makers, and had limited skills in their analytical capacity.

The changes in the Indonesian political situation influenced the BPK's engagement with the stakeholders. The BPK started to institutionalise the process of receiving public inputs in the audit after the complete government reform on public information and public service in Indonesia in 2008 and 2009. The national procedures stated that the process of managing comments involved bureaucratic approval at the PR Unit before it could be forwarded to the Audit unit. At the PR Unit, the process includes receipt of comments, verification, forwarding to the audit unit, receiving the response from the audit unit, sending a response to the participant, and updating the database during the process. However, there was a lack of specificity about the requirement to verify the comment, and there were no details about the implementation of the public comments in the audit unit.

One national office and three provincial offices were selected as sites based on considerations of representativeness and resources. Based on the formal procedure, 42 officials were interviewed using a combination of purposive and snowball sampling techniques. The interview process was conducted face-to-face, in the Indonesian language, and was audio recorded. Two pilot interviews were conducted to be able to critically reflect and overcome the shortcomings prior to committing to a full sequence of interviews.

The next chapter analyses the process design of PCM and explores the evolution of public comments in terms of how the public makes use of the mechanism. The next chapter is the first of three findings chapters that present the data.

6 PCM PROCESS DESIGN AND EVOLUTION OF THE BPK'S PUBLIC COMMENT MECHANISM

6.1 Introduction

The previous chapter discussed the contextual factors at the country and organisation level, and the formal design of public comment mechanism. The main objective of this chapter is to use primary research findings to analyse the design of PCM and the evolution of the public comment mechanism in the Indonesia Supreme Audit Institution (SAI). It includes a secondary analysis of official documents and public comments datasets in terms of volume, topics, type of participant, the submission channel, and samples of public comments.

This chapter is structured as follows. Following the introduction, it discusses the process design of PCM. The next section examines the development of the public comments mechanism and significant factors that were argued to influence the volume, topics, types of participants, and route for submission of public comments. This chapter concludes with the key findings regarding the Volume, Topics, Participant Type, and Submission medium. This chapter found that the PCM design choices influence who participates, the motives for participation, and the kind of information / comments sent to the BPK. Additionally, the level of comments at the BPK national office showed a decreasing trend between 2011 and 2018. The data suggested that comments were also generally low at the sampled provincial office between 2016 and 2018.

6.2 PCM Process Design

None of the formal policies explained in Chapter 5, including the provincial office-level working instructions, set out the objective of receiving public inputs or comments. The lack of written objectives for the public comments process has meant that each

officer had their own perspective about the purpose of receiving public comments. Table 6.1 below summarises the objective of receiving public comments according to the officers who were interviewed:

Table 6.1: The Objective of Public Comments

No	Objectives
1.	to collect information from the public to assist BPK in planning and focusing the audit
2.	serve as a means for BPK to facilitate citizens' right to express their concerns or dissatisfaction
3.	as part of BPK transparency to the public
4.	to meet the legal requirements
5.	to gain public trust

Source Author analysis based on interviews

These different perspectives about the purpose of receiving public comments influenced the ways the officers treated the comments in their work. The majority of the officers used the comments to assist their (audit) work by establishing several criteria that met their standard. The next chapters on the implementation of public comments analyses this topic in more detail (see Chapters 7 and 8).

The BPK PCM is designed to be participative, but non-deliberative. It is open to whoever wishes to participate. Everyone is welcome to send in their comments through the different media to be further analysed and decided by the officers. As previously explained, the mechanism was highly influenced by the Public Service Law 25 of 2009, which mandated receiving public complaints as one of the public services provisions (INDONESIA, 2009).

The PCM design adopted a non-deliberative, two-way communication mode. There was some degree of dialogue between the citizen and the PR staff in the verification stage. For instance, for comments that were considered unverified by the PR staff, the participant would receive a notification by post or email stating that the comment cannot be processed any further. They need to submit more information to the BPK if they wish for the BPK to follow up on their comments. However, there was

no dialogue between the auditors and the citizens regarding their comments. Moreover, there was no deliberative process involved in the dialogue between the PR staff and citizens. It heavily relies on the BPKs judgement to verify and decide if the comments were acceptable.

The BPK PCM employs various communication media to receive public comments. The national procedure stated that the BPK received public comments in person and through email, fax, and the website (BPK, 2016d). Similar media are also made available for the provincial office. However, in 2018, the BPK introduced a dedicated web platform called e-PPID, and an android mobile app called SIPADU, as an alternative means for the public to submit their comments (section 6.3.4 discussed the medium in detail).

In terms of the frequency of participation, the BPK PCM is an ongoing mechanism. The mechanism was institutionalised through formal policy, funded, and has permanent structure. However, the PR staff and auditors play different roles in the PCM. By design, PR officers stand as buffers between the citizens and the auditors. They interact directly to receive comments and give feedback to the citizens. The feedback was sent to citizens by email or post if their comment met the verification criteria and received a response from the audit unit.

Furthermore, the mechanism is not embedded in the decision-making process. The PCM is not designed with an explicit connection to audit planning. Only comments that were claimed to have been verified could be part of the audit process, including the planning. Unfortunately, there was a lack of specificity about the requirement to verify the comment, and there were no details about the implementation of the public comments in the audit unit (details of the implementation of PCM in the audit unit explained in Chapter 7).

Those process designs influence the level of officer authority in shaping and managing participation, and who participates and what information is sent to the BPK. Section 9.2.2 discuss this in more detail.

6.3 The evolution of the Public Comment Mechanism at BPK

Using the datasets of public comments and interview data, this section analyses the evolution and significant factors that influenced the changes and development of public comments at the BPK national and provincial offices between 2016 and 2018. The period between 2016 and 2018 was selected because of the data availability. Other sources of information, such as official documents and reports, have been used to discuss the development of the public comments before 2016 and to triangulate the information presented in the datasets.

A separate analysis for the provincial office was conducted to investigate the evolution of public comments at the provincial office and to compare them with the national office. The provincial office also received comments from the national office, but most of the comments at the provincial office were submitted directly by the public to them[23].

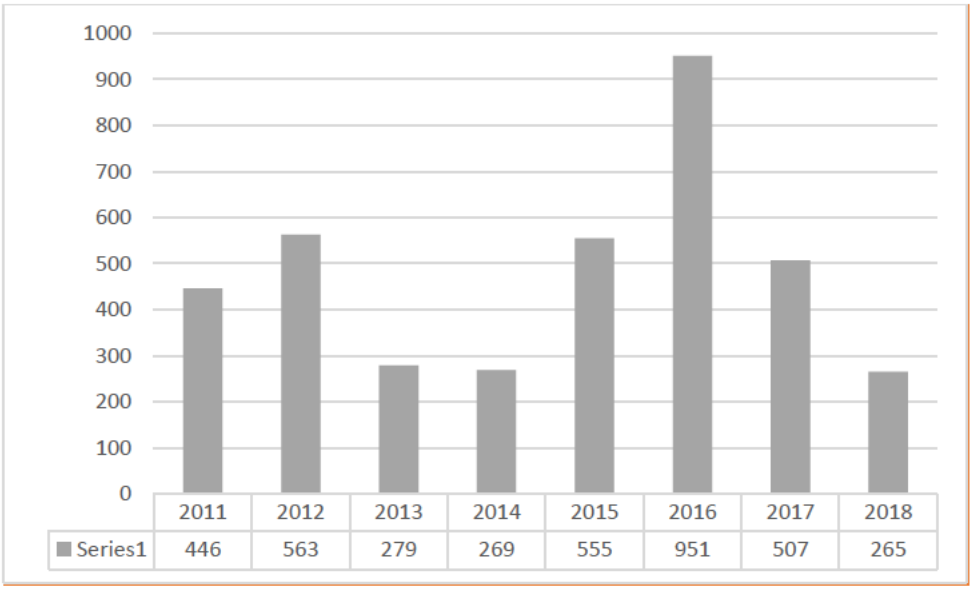
6.3.1 The volume of public comments

The national office datasets for the period between 2016 and 2018 suggested that the volume of comments received by the BPK national office had declined. A longer timeframe, between 2011 and 2018, indicated that the volume of comments at the BPK national office showed a decreasing trend. The number of comments peaked

[23]. The monitoring report for the provincial level at the national office was only available since 2017. According to this report, the West Java office received seven public comments, Central Java two comments, and East Java six comments from the national office in 2017. In 2018, the West Java received four comments, Central Java one comments, and East Java six comments.

in 2016, with 951 comments, and reached its lowest number in 2018, with only 265 public comments (see Figure 6.1).

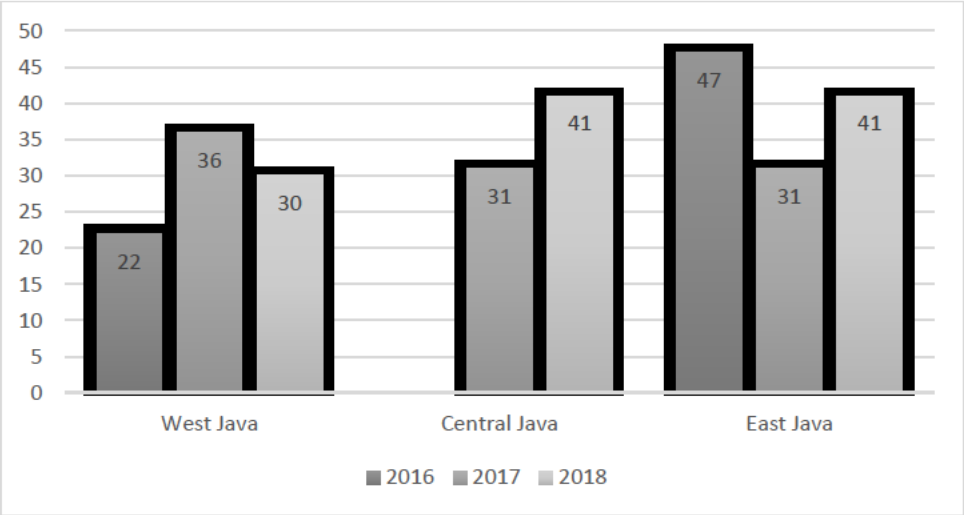
Figure 6.1: Volume of Public Comments at the BPK National Office – 2011 to 2018



Source: Author analysis based on BPK annual report of public information service, 2011-2018

However, there was no available data at the provincial offices to perform an analysis from 2011 to 2015. Two data sources, the datasets of public comments and the monitoring report, were used to indicate the volume of public comments at the provincial office level between 2016 and 2018. The provincial office data suggested that comments were also generally low at the sampled provincial office between 2016 and 2018, with an average of about 30 comments per year per provincial office (see Figure 6.2).

Figure 6.2: The Numbers of Comments Between 2016 and 2018 at Three BPK Provincial Offices



Source: Author Analysis based on BPK Provincial Office Dataset of Public Comment, 2016-2018

These figures demonstrate that both the national level and the provincial level have similar declining and continual lower comments. Only the PR officers were mostly able to explain these trends as they keep a record of the comments. Table 6.2 below summarises factors that the PR officers consider relevant in influencing the volume of comments:

Table 6.2: Factors relevant to influence comments volume

Increase of comments	Decrease of comments
• Issues that gain public attention: sting operation of public officials, village fund • Timing: Budget realisation period, audit period • BPK gain public attention • Comments sent by legal enforcer • Growth of NGOs • A political event such as general election • Higher public awareness: BPK received a comment as copy, growth of media to access information, audit timing • Higher public dissatisfaction	• BPK made information public • Public move to another platform

Source: Author analysis from interviews

Most of the PR officers who gave reasons for the volumes agreed that external forces and events are more likely to influence the volume of comments. Moreover, none of the officers linked the trends to any specific internal attempt to encourage the public to submit comments. The publicity of the mechanism was primarily done as part of the launching of the system without any further advertisement[24]. Some PR officers linked the higher volumes with, for example, audit timing, the higher public awareness, the higher level of public attention to the BPK, or issues that gain public attention.

Another argument to explain the increase of volume came from one of the supervisors at the PR unit in the national office who suggested that the volume was considered average until a specific event made the BPK gain public attention, leading to the volume of comments growing higher than the average period. One example from the interviews is given below:

> ‘if everything runs as usual, the volume is average. However, when there was an auditor got caught, then many public comments came. If this was not happening, everything stays quiet’. (Interview SPRC6)

Another factor that national officers considered relevant to the higher trends was the issues that gain public attention or the ones trending on social media, such as the general election or the village fund topic. The Indonesian government enacted the village law of 2014, followed by a large allocation of money (Village Fund) to the village level starting in 2015.

A public officer who received and analysed the comments at the national office explained:

> '...it [the volume] seems to depend on the issues in public... like the village fund... there were many comments related to village funds recently'. (Interview PRC1).

[24] https://www.viva.co.id/arsip/26348-bpk-janji-tindak-lanjuti-pengaduan-masyarakat

The decrease in volume was argued by the officers to be because the public can find answers about their concerns on the BPK website, or prefer other mechanisms; for instance, to another platform such as LAPOR. LAPOR is an Indonesia government online public service complaint system which were established with President Decree 76 of 2013. In a similar way to the national office, officers at the provincial office agreed that the volumes were influenced by the issues that gain public attention or are trending on social media, such as the village head election and the village fund (Interview AEP3).

6.3.2 **The topics of public comments**

The national and provincial offices' datasets classified the comments according to three main categories: audit-related comments, non-audit related comments, and others, and then further classified them into several subcategories, as summarised in Table 6.3 below. Additionally, while the national office used only the main categories to classify the comments, the provincial offices classified the comments into the subcategories.

Table 6.3: Categories of Public Comments

Main Categories	Subcategories
audit-related	▪ Reported the alleged problems or mismanagement of regional/state finance ▪ Reported the alleged misconduct by government's officials that have an impact to the regional/state finance ▪ Reported the alleged problems of BPK's audit reports/findings ▪ Reported the alleged problems of BPK's performance related to audit
non-audit related	▪ Reported the alleged violations of ethic codes by BPK's officials/auditors/staffs in conducting their duties ▪ Reported the alleged problems of BPK's performance other than the conduct of the audit
others	▪ Reported issues that are not related to BPK's functions and authorities

Source: Author analysis based on Public Comments Dataset

However, those main categories are not useful for understanding the content of information that the public submits through their comments. Some comments classified as '*others*' in the datasets still got passed on to the audit unit. Further analysis of all of the comments between 2015 and 2018 at the national office indicated that the public sent comments on relatively similar topics; however, with a higher or lower volume (see Appendix 11).[25]. The analysis suggested that most of the comments at the national office were related to issues that happened at the regional level, for instance, a specific type of fund such as school operational assistance fund, village fund, or social assistance fund. Additionally, they are mostly related to the report about alleged corruption, abuse of power, and misuse of the budget that a member of the public considered as a violation of rules conducted by a specific position in the government agencies.

Among the provincial offices, the comment topics were also relatively similar. According to the subcategories that the provincial office used to classify the comments, the public sent similar comments, but with a higher or lower volume (see Appendix 12). However, it was difficult to do further analysis with the same approach as the national office because of the inconsistency in data inputs. In particular, East Java often only summarised the comment topics as a complaint about government X, without further information in the datasets.

[25] The researcher used the content analysis to generate the topic of public comment, 1) NVivo 12 query was used to obtain the frequency of the 50 most used words in the summary of the comment column from the datasets with a minimum of 4 letter words. 2) Based on the result, the researcher selected the words that represent the topic of public comment. For instance, since the highest used word is "*pengaduan*" or "*complaint*" in the English word, it did not get selected as a topic. Another irrelevant word also includes conjunction. 3) By using the keywords, the researcher then filter the summary of the public comments column in the dataset to obtain a general understanding of keywords to generate themes of the comments. The amount showed the number of keywords used in the summary of comments in that specific year.

By manually analysing the available information in the summary of comments from the datasets, it can be inferred that the public was reporting various issues at the provincial office, which were similar to the national office level. For instance, in 2018, the West Java Office reported that almost half of the comments under the alleged problems of mismanagement of regional / state finance subcategory are related to the procurement of goods and services. Other problems included comments about the village fund, the school assistance operational fund, and the social assistance fund.

Similarly, at the Central Java Office, one-third of comments under the same subcategory reported issues about the procurement of goods and services, and another one-third reported about the alleged misuse of the village fund in 2018. However, very little information was available to identify the content of comments in the East Java Office dataset in 2018, but on the information that was available, at least 20% of comments under this category related to alleged misuse of the village fund at the East Java Office.

Although the topics are relatively similar at the national and provincial level, further analysis confirmed that the higher volume of comments was influenced by the topic that gained public attention. For instance, in 2016, when the national office had the highest volume, the datasets indicated that the topic of the village fund was higher compared to the previous year. The higher volume of comments about the village fund in 2016 indicated that the public reported issues about this topic following the completion of the first budget cycle of the village fund in 2015.

Furthermore, the comments related to the topic of corruption, abuse of power, and misuse of the budget by a specific position in the government agencies grew higher in 2016 compared to the previous year. Some of the comments related to this topic were the case of *Sumber Waras* hospital, that involves a very prominent figure in

Indonesia[26]. Although the number of comments regarding this issue was not large, this case caused the BPK to gain greater media attention during 2016[27].

Similarly, topics related to the procurement of goods and services, and specific types of funds such as the school operational assistance fund, the village fund, and the social assistance fund are apparent at the provincial level. The majority of the officers at the provincial level agreed that the procurement of goods and services topic occurred due to its relevance with a large budget allocation of government spending and the visibility of the project to the public. As one of the senior audit managers at the provincial office expressed:

> 'The topic of procurement, first, because it's the majority of the regional government expenditure, to procure goods and services. Second, the fraud risk is also high, and the visibility of the project to the public. I mean the public can see the physical form of the project such as street construction directly. Another sector such as revenue also has high fraud risk [but less visible to the public]'. (Interview SAEP2)

Some examples of public comments obtained during the fieldwork suggested that there is a geographic linkage between the topic and the participant, with comments that reported issues at the local level, primarily reported by citizens coming from the same regions (AD1, PD 1,7,8,9,10,11,12,13). Another important finding from the examples of public comments at both the national and provincial level was that the comments were frequently sent by those who care deeply about the issue and want to make a difference. For instance, the group participants who reported the misuse of state / local funds by a government agency were mostly Non-Government

[26] In 2016, BPK issued an investigative audit report on the land procurement process, which BPK claimed had caused state losses. The case involved a very prominent figure of one of Indonesia's governor (https://www.thejakartapost.com/news/2016/04/13/bpk-report-deceitful-doesnt-make-sense-ahok.html)

[27] Google trends analytics showed that there was an increase of the used of the terms BPK and *Sumber Waras* entered into Google's search engine relative to the site's total search volume in Indonesia between April and May 2016

Organisations (NGOs) that advocate transparency and accountability (PD 7,8,9,10,11,12,13). However, participants also make contact when they have a personal issue impacting their life, such as a comment about a land dispute or a late payment of salary sent by the individuals affected (AD3, PD 4,5,6).

6.3.3 **The type of participants**

The public comments mechanism in the BPK is designed to be inclusive. As the national procedures defined, all participants such as individuals, academics, community organisations, and non-governmental organisations are welcome to submit their comments to the BPK without any restriction (BPK, 2016d).

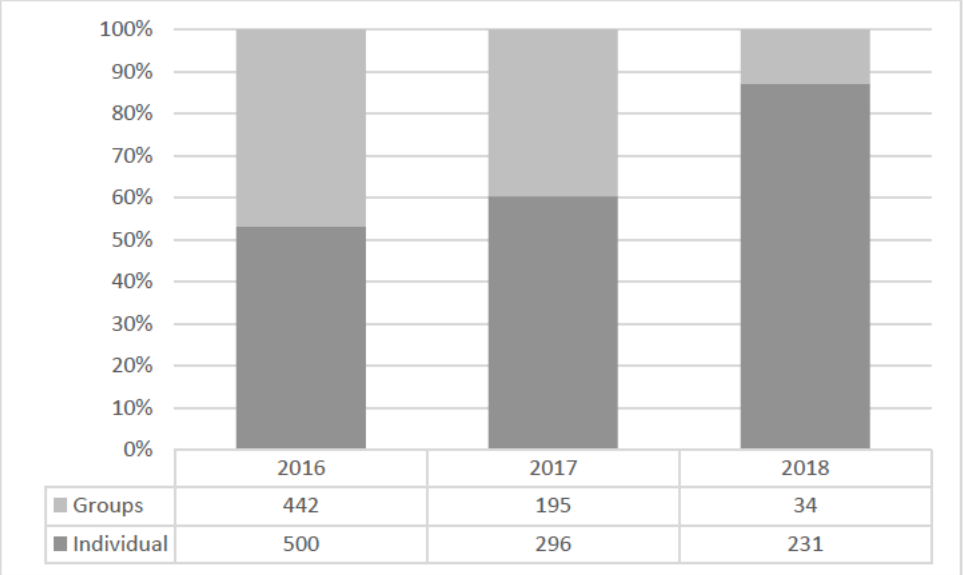
This study was not able to have access to the participants' identity as it was confidential information. The datasets primarily differentiate participants into two main categories: individuals and groups. However, the dataset suggested that there was no clear definition of different types of groups, and that there was inconsistency in group classification at both the national and provincial office[28]. Thus, this research differentiates the participants into two main categories for the analysis: either sending the comments in the capacity of a private individual or in the capacity of a specific group. This study used the classification in the datasets and grouped all different types of groups under the “groups” categories. This includes comments sent by either a formal organisation, community groups, or just on behalf of groups of people, such as a neighbourhood.

The national office data indicated that the proportion of participants who sent the comments as individuals increased significantly between 2016 and 2018 compared

[28]. The difference between the number of comments and numbers of participant was because the officers at the PR unit sometimes cannot classify to which group of a participant belong to because they did not provide their identity. At the national office, there was nine missing data in 2016, 16 missing data in 2017, and 0 missing data in 2018

with groups. About 87% of public comments were sent by individuals in 2018, rising significantly from only 53% in 2016 (see Figure 6.3).

Figure 6.3: Type of Participant at the National Office

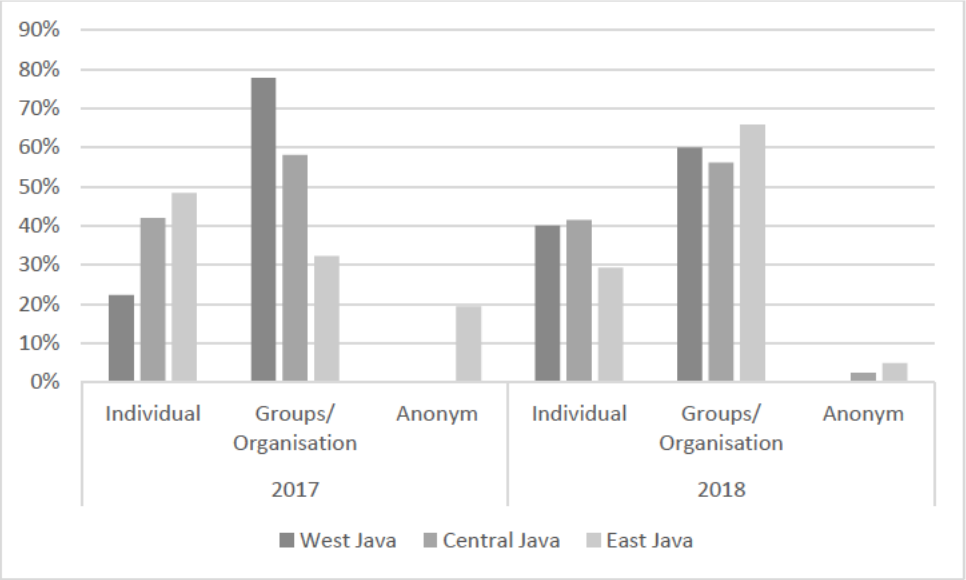


Source: Author Analysis based on BPK National Office Dataset of Public Comments 2016-2018

Unfortunately, the officers at the national office had limited knowledge to explain why more individuals and fewer groups have submitted their comments to the national office over the years. The officers argued that there were no barriers for participation; hence, everyone has equal opportunity to submit their comments to the BPK.

In contrast to the national office, most of the participants at the provincial offices come from groups. The number of group participants at the Central Java and East Java Office increased between 2017 and 2018. At the West Java Office, the proportion of group participants decreased from 78% to 60% in 2017 and 2018, respectively (see Figure *6.4*)

Figure 6.4: Type of Participant at Provincial Level



Source: based on BPK Provincial Office Dataset of Public Comments 2016-2018

Unlike the national office, the officers in all the three provincial offices put forward three main reasons to explain the low number of individuals submitting their comments. First, they associated the relatively low level of individual comments with individuals' limited knowledge about the BPK.

As one of the senior audit managers at the provincial office explained:

> 'If they [individuals] understand and know about how to submit their concerns to BPK, either come in person or via other means, I think there will be no differences between groups and individuals because we didn't put limitation about who can send the comment'. (Interview SACP1)

Moreover, the officers also argued that individuals might be afraid of exposing their identity; thus, being reluctant to send comments. Being scared to expose their

identity was also indicated by a few comments that were sent without any identity at the provincial office. One of the senior managers in the audit unit commented:

> ‘I think the public are afraid to send the comments as individuals. It usually safer for them to send it as a group [because of not exposing their identity]’. (Interview SACP4).

Third, the officers argued that the regional characteristics and the growth of NGOs influenced the number of group participants at the provincial level. Moreover, one of the officers argued that sending the comments as groups / NGOs was expected to receive greater attention compared with sending comments as individuals.

Although the public comments are inclusive to those whoever wish to submit comments, the process tends to give advantage to participants who have more access to information, more knowledge, or more power. The analysis of samples of comments obtained at the audit unit during fieldwork between April and August 2019 indicated that the individuals who have the advantage of greater knowledge tend to have their comments forwarded to the auditors; for instance, the comments sent by individuals to the national office that listed all the relevant regulations being violated and the supporting documents, such as payment invoices, which would be unlikely to be available to the broader public (Analytical Document 3).

Furthermore, those from groups were usually NGOs who actively sought the information, focused on accountability or social control of government agencies, and were more knowledgeable about government regulations. For instance, one NGO who sent a comment to the provincial office included information about the relevant budget code, planning document, and the report of their direct observations of the problems, which were not something that common citizens would be aware of (Analytical Document CJ4). The officers confirmed by characterising groups as an active citizens

group; the participants of which have more power and knowledge within the comments process, and are actively seeking out information.

A senior manager in the audit unit at the provincial level explained: ‘The NGOs were founded as a social control on the government, so they actively seek information about fraud’ (Interview SAEP2).

The PR officers also expressed a similar idea, noting that groups have more knowledge on the issue of interest than the general public, as one of the officers explained:

> ‘They (the NGOs) are those who are critical and have more knowledge. Some of them even mentioned about "according to this regulation, it (the money) should be intended for this". That means they are critical; they have read the regulations related to the Village Fund’. (Interview SPRWP1)

However, the majority of officers at both the national and provincial office had a sceptical view of the citizens, in particular, the group participant who sent the comment to the BPK as those who have vested interest, as expressed by one of the senior managers at the audit unit:

> ‘Well, I think sending in a public comment is not part of our culture. In western countries, it was part of their culture to complain, sending in a comment. But with us, most of us [the auditor] have a negative thought about it, and it was proven indeed. Most of the comments are sent due to resentment. So, we are kind of reluctant [to follow it up]. It's probably because they have a personal issue, maybe because they didn't win the bidding process, or maybe because of something else. I never found that it was intended to improve, for instance, the state financial management...Well, in my opinion, the comments can help BPK, if they are all, in fact, valid, it helps our task. We don't have to work hard looking for audit finding because the finding is coming to us [through comments]; what we need is just to prove it. It supposed to be like that.’ (Interview SAC8)

The officers tend to agree that vested interests motivated the NGOs when submitting their concerns to the BPK. For instance, the officers argued that political

interest, such as negative campaigns, motivated the NGOs when submitting their comments. One of the heads of the provincial offices argued:

> ‘In my opinion, NGOs have many intentions. From what I understand, NGOs must have a supervisory board that often cannot be separated from the interests of political parties and the people involved in the elections. From what they stated [in the comments], it usually attacks the incumbents with many data. Moreover, it is not possible that they assigned someone to collect it [the information]. So, for us if the comments were from NGOs, we are cautious about following it up. We did not want to involve in the dispute between several parties. Yes, I have found this kind of NGOs that has a vested interest several times. For example, from the media, we know that an NGO has X as its supervisory board, and X has an interest in the government’. (Interview SAWP1)

Another example of vested interest was to gain popularity. One PR officer at the national level expressed that:

> ‘There are also NGOs who actively seek reasons to criticise the government, including NGO A. NGO A is no different because they wanted to be famous. For example, like who is at the KPK [Corruption Eradication Commission] now - X - X was from NGO A, many people want to succeed like X. So, they came here reported information about alleged misuse of the budget somewhere while bringing reporters. So, they can be famous’. (interview PRC4)

The scepticism and negativity of the officers towards the NGOs was influenced by the perception that NGOs were merely the extended arm of and are controlled by those with an agenda of political gain and lack of real commitment towards change. Moreover, issues such as these vested interests, which may be what motivated these NGOs, were seen by the officers as being against BPK core values of independence and professionalism. Therefore, the officers tend to be more cautious in following up these types of comments in order to avoid the involvement in the dispute between the conflicting parties, even if the information in the comments is accurate.

Unlike the group participants, the officers argued that comments sent by individuals were more genuine because they were sent by those who were impacted by the problem, as explained by one of the PR Officers:

> ‘So sometimes many people who understand the regulations and saw something not right in their region, they sent the comments. Another [individual) participant was from an internal employee of an organisation. For instance, they reported about the delay in salary payment...lots of people who send the comments are those who are keen and understood about their right’. (Interview SPREP1)

Officers also explained two distinct additional factors that they argued were important in explaining the reasons for the public to submit their comments to the BPK: public trust, and limited public knowledge about the BPK. On one side, the officers argued that the public directed comments at the BPK (rather than other government agencies) because of relatively high levels of public trust. Most of the officers at the national and provincial level argued that the public trusted the BPK more than other organisations, and their concerns were more likely to be acted upon. A senior auditor at the provincial level argued:

> ‘In my opinion, they [the public) see this as their only chances. BPK is in the external [branch of government). It means that it is more objective than, for example, their superiors, this is true particularly for those [comments] coming from the internal organisation. Their understanding is that by sending the comments to BPK the issue will be resolved, maybe they saw something not right, and BPK can confirm if it is not right. If they went to the inspectorate [in the government agency), they think it will not solve the problem. Well, we [BPK) also cannot always solve the problem; it depends on the verification process that I said earlier. It's just they might feel be regarded more if they send the comments to us, to the external’. (Interview ACP2)

Similarly, the PR officers at both the national and provincial level argued that the public trusted the BPK as their last resort in cases when another organisation had not responded to them, as argued by one of the PR officers who handle public comments at the provincial level:

> ‘most of the comments, they have sent it to the inspectorate, then to other institutions as well. However, they were not satisfied [with the response) or didn't get any response, so that is why they came here. Because they knew about BPK, they knew that BPK is independent’. (Interview PRCP1)

Public comment samples supported the officers ‘argument that the public trusted the BPK in cases when another organisation had not responded to them. For instance, the group participant reported an alleged corruption in the procurement of goods to the BPK because they received no response from the related government agency regarding their comments. (AD1; PD1)

In respect of limited knowledge about the BPK, officers also argued that the public sent comments to the BPK because they knew that the BPK receives public comments, but were, unfortunately, unable to differentiate the BPK and its roles and function from other institutions.

As one of the PR officers at the national level said:

> 'because they expected the BPK as all can-do organisations. It was mostly like that. Some comments were sent to every institution like to KPK, to BPK, to the police, all of the others too'. (Interview PRC4)

Moreover, the officers argued that public awareness about the BPK is limited because they found that many of the comments were irrelevant to the BPK authorities, as explained by one of the PR officers:

> ‘sent to BPK because, like what I said, BPK is like a rubbish bin. Meaning that the public didn't really know what institution this is, but they send it anyway because they view that BPK is external auditor, many of the comments are irrelevant [with BPK works)’. (Interview PRC2)

Furthermore, the national datasets of public comments between 2016 and 2018 indicated that at least 60% of comments were categorised as ‘*cannot be processed further*’, with one of the main arguments to assign comments under this category being

the irrelevancy of the comments to the BPK roles and functions; supporting the second argument that the public has limited knowledge about different government institutions that serve different functions. They tend to stereotype these different organisations into one narrow, single label that carries out the same function – to fix what is wrong in the government. Samples of public comments collected during fieldwork found that some comments were addressed to not only the BPK, but also the Police and Attorney General (PD3; PD 9), or else did not mention the BPK as the recipient (PD 8, PD 13).

These different views of the public officers about reasons for the public to participate indicate that the officers have different reasoning regarding the public. On one side, they viewed that the public seeks help by coming to the BPK; an organisation that they trust. On the other hand, the officers place the blame on the lack of public knowledge by sending irrelevant comments to the BPK. They adapt such different rationale for the action they take in dealing with public comments.

Another important finding regarding participants was that most of the officers across the national and provincial level expressed concern about whether citizens should have greater involvement in the audit process rather than in the existing mechanism. The PCM, while not perfect, was deemed sufficient as a means for receiving public input. The majority of the auditors are hesitant to involve the public further in the audit, for example, the citizen auditor, because they are concerned over the absence of a formal policy on public involvement in audit and the lack of public skills and knowledge on audit techniques.

The senior auditors at the national and provincial level who had experienced analysing the comments explained that the auditing process requires specific knowledge. Additionally, it needs a legal basis as well as guidelines to involve the public in the audit process.

> ‘To become an auditor, it needs specific [skills and knowledge], so we can’t recruit anybody, s/he must understand audit philosophy, profile of the audited entity, understanding business process. It is [more] possible to ask assistance from the inspectorate, public accounting firm. [But] with NGOs, we need to have the formal procedure’. (Interview SAWP6)

> ‘If we want to involve the citizens in the audit, I think they will interrupt the existing audit management process, which is highly regulated. There are auditing guidelines. Personnel recruitment has also been established the requirement for their [audit] competency. I think they [role] can be limited to give the information’. (Interview AC 7)

Auditors also expressed concern over public trustworthiness and the negative impact of public involvement in audits on the BPKs independence. These interrelated factors were considered significant by most of the officials when deciding to involve the public in their work. One of the senior auditors at the national level explained that the BPK should not be involved in the political agenda of certain parties that sometimes were presented as a wider public interest.

> ‘BPK should not base their audit solely on public pressure. We don’t know who is behind this [pressure]. That’s the main concern. It could be political, and BPK was forced to do an audit. For example, during the governor election season, and the BPK was asked to do an audit. We don’t want to get involved. The concern was the audit was directed toward certain political interest and not public interest. That’s what’s worrying’. (Interview SAC8)

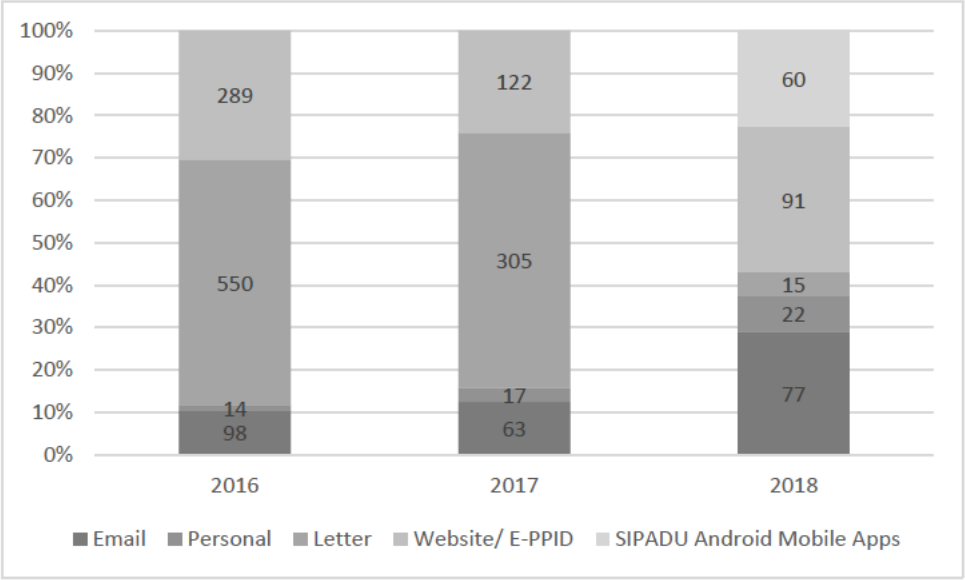
6.3.4 **The submission channels**

The available channels for the public to send comments were relatively similar over the years between 2011 and 2017. However, in 2018, the BPK introduced a dedicated web platform called e-PPID[29], and an android mobile app called SIPADU as alternative means for the public to submit their comments. These new channels aimed to make it easier and more accessible for the public to submit their comments.

[29] e-PPID is a web-based platform created circa August 2018 to improve the previous web-based platform where the public can submit their comments through an electronic form online (https://e-ppid.bpk.go.id/)

The national office datasets indicated that there was change over time in the submission channel to submit comments. The traditional mechanism, i.e., letter by post, was the primary mechanism where the public submitted their comments in 2016 and 2017. However, in 2018, the public inclined to use more electronic media, such as email and website / E-PPID to submit their comments (see Figure 6.5).

Figure 6.5: Medium to submit public comments at the National Office



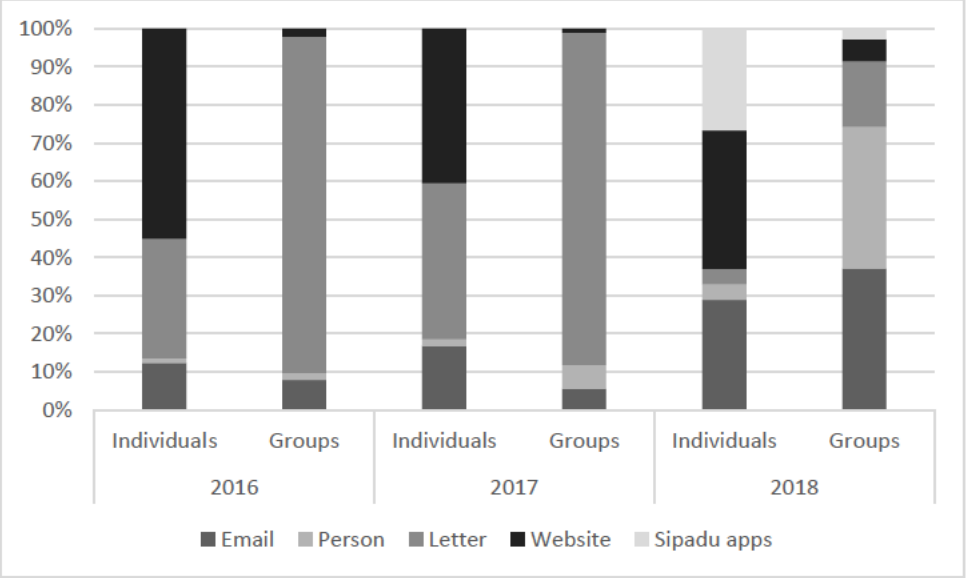
Source: Author Analysis based on BPK National Office Dataset of Public Comment 2016-2018

The interview with the PR Officer at the national office confirmed that many comments were recently sent through electronic media, with the most significant increase in the use of e-PPID. The officers explained the encouragement by the officers to send comments through this channel for those who asked, and the development of IT that makes sending comments easier had influenced the use of more electronic media.

Further analysis of the datasets indicated that although a higher percentage of participants used electronic media to submit their comments in 2018, it was only those commenting in an individual capacity who were primarily moving to an electronic

platform. The groups still preferred to use the traditional mechanism, such as letter and in-person, to submit their comments. The difference in channel preference between individuals and groups is highly significant in 2016 and 2017, where more than 80% of group participants sent their comments through letter compared with other means between these years (see Figure 6.6).

Figure 6.6: Choice of medium to submit the comments by type of participant



Source: Author Analysis based on BPK National Office Dataset of Public Comment 2016-2018

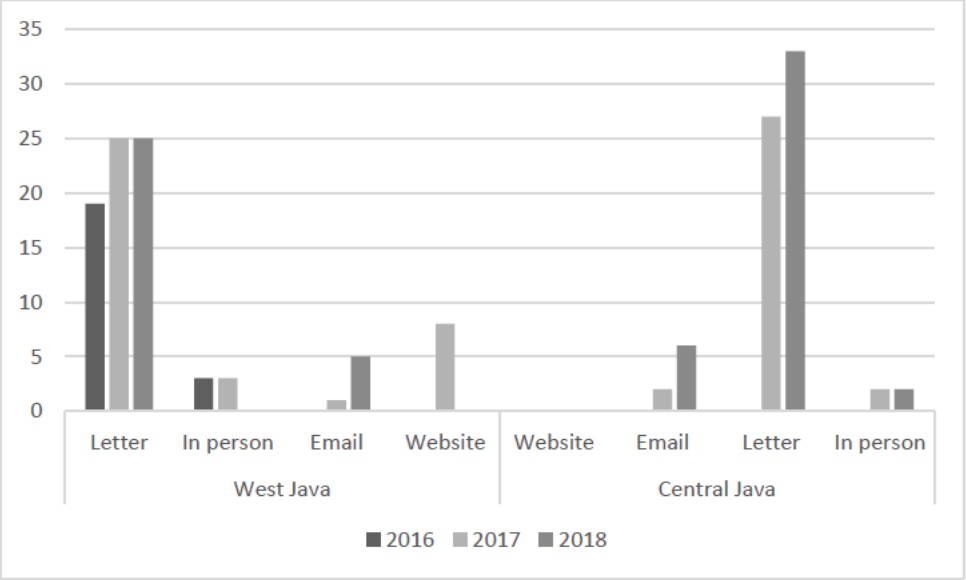
Among the provincial offices, there are slight differences on how the public can submit their comments. The public can send comments in person or by letter, email, or fax in all three provincial offices. In addition, the West Java Office provides an online form on its website that the public can fill manually[30]. At the East Java Office, the PR unit provided e-PPID, which was launched in 2018[31].

Compared with the national office, where the public has tended to shift to electronic communication, such as email and website / e-PPID to submit their

[30] https://jabar.bpk.go.id/default-form/
[31] https://jatim-ppid.bpk.go.id/

comments, the public at the provincial office primarily uses letters / post for public comments (see Figure 6.7).

Figure 6.7: Medium to submit public comments at the Provincial Office



Source: Author analysis based on BPK Provincial Office Dataset of Public Comment 2016-2018

According to the PR officers at the provincial level, distance and confidentiality issues are the two main reasons why the public selects mail services. The officers consider that sending the comments by letter is more convenient than coming in person, and also safer because they are not required to provide any contact information.

One of the PR officers argued:

> 'mostly by letter because it did not require any identity, so they are probably more comfortable. It was maybe they are scared, but with a letter, once they send it, it's done'. (Interview PRCP1)

Moreover, there was no significant difference in the use of this channel according to participant type at the provincial level.

6.4 Conclusion

This study found that none of the PCM formal policies sets out the objective of receiving public comments. This leads to officers having different ideas regarding the objectives of receiving public comments. The majority of BPK officers argued that they collected information from the public to assist the BPK in planning and focusing on the audit scope. These views were likely to influence how the comments are acted upon by the officers.

The formal design of the PCM is a participative (but non-deliberative) two-way communication mode. It is an ongoing mechanism where the BPK has full authority to determine whether and how they receive public comments, and it is used in the decision-making process. The BPK officials analysed and decided what to do with the comments. Additionally, the formal procedure has a lack of specificity about how to verify the comments, and has no detailed specification about the implementation of the public comments in the audit unit. Thus, there was plenty of freedom of what the officers could do with comments. Moreover, the process that requires collaboration of two separate working units with different responsibilities made responding to comments more complex.

Since 2011, there have been no significant changes in the public comments mechanism in the BPK except for the revision of procedures in 2016 and the introduction of the new submission channel in 2018. The public comments dataset indicated that the volume of comments in the BPK were generally low with no significant variation of topics over the years. The trends were argued by the officers influenced primarily by external forces. Moreover, there was no specific internal

attempt to encourage the public to submit comments. Topics that gain public attention in a particular year, such as the village fund or events that made BPK gain public attention, were argued by the officers to influence the comments, topics submitted to the BPK, and the volume of comments. Further analysis of comment topics suggested that most of the comments reported issues at the local level. ‘The sense of territorial sensibility’, ‘those who care deeply about the issue and want to make a difference’, and ‘personal issue’ were seen to motivate participation.

Public skills and knowledge were considered significant in explaining public participation in the PCM. The evidence suggested that the group participants were more knowledgeable about PCM requirements than individual citizens because most of the comments sent by this type of citizen gets forwarded to the auditors. Additionally, the limited public knowledge about the BPK was argued to explain both a lower level of participation among individuals at the provincial level and the reason why the public participates in the PCM anyway. The lack of public skills and knowledge on the audit also explained the officers’ hesitations to involve citizens in the audit.

Information and technology play a significant role in the evolution of public comments. The participants who sent their comment to the national office tend to shift from the traditional mechanism, such as by post, to electronic media, such as email and website / e-PPID. However, the changes were mostly from those commenting in an individual capacity. The group participants still preferred to use the traditional mechanism, such as letter and in-person, to submit their comments. At the provincial offices, the participants primarily used the traditional way to send their comments, although at some provincial offices, electronic media to submit the comments, such as a website or email, was provided.

At the provincial level, anonymity seems to be a significant factor in influencing the choice of media and the type of participant. More comments were sent by post mail because the citizens were reluctant to provide identity when using the electronic medium. The confidentiality issue was also argued to influence why fewer individual participants send public comments.

Moreover, while public trust seems to be important in explaining participation, the officers tend to have scepticism of participants coming from NGOs. They argue that these groups are motivated by vested interest and lack of real commitment towards change. Additionally, most of the officers across the national and provincial level expressed concern about whether citizens should have greater involvement than the existing mechanism in the audits process. Most of the auditors were hesitant to involve the public further in the audit because they were concerned over the absence of formal policy on public involvement in the audit, in addition to the lack of public skills and knowledge on audit techniques.

The next two chapters discuss what happened with the public comments at the back-end process. The discussion is divided into the implementation at the PR unit and the implementation at the audit unit because they played two different roles. The PR unit was responsible to receive, verify, and send the feedback to the public, and the audit unit was responsible mainly to follow-up the comment. Chapter 7 discusses the implementation of public comments at the PR unit, and Chapter 8 discusses the implementation at the Audit unit.

7 THE IMPLEMENTATION OF PUBLIC COMMENTS AT THE PUBLIC RELATIONS UNIT

7.1 Introduction

Chapter 6 discussed the extent to which the public participates through PCM by looking at the process design, volume, topic, participant, medium, and key relevant factors that influence the evolution of PCM in the BPK. This chapter aims to determine the impact of public comments on the audit process by exploring how the PR officers use their discretion on how the public comments are acted upon. This chapter specifically analyses the implementation of public comments in the Public Relations (PR) unit at the national and three provincial offices. A separate discussion of how the PCM is implemented in the audit office comes next, in Chapter 8, because these officers play a different role in the public comment process. The PR unit is responsible for receiving and verifying the comment and sending the feedback to the public, and the audit unit is responsible for deciding if the comment can be used in the audit. This chapter includes analysis of the public comment dataset, interviews with 11 PR officers, official documents, and 11 response letters.

This chapter is organized according to the formal procedures of handling public comments in the PR unit, as stated in the national procedures: the verification of comments, the follow-up with the audit unit, and responding to the citizens. The chapter presents key findings related to the discretion used by PR officers and identifies the factors contributing to the officers' decisions. In broad terms, this research found that the PR officers adapt the process by adding new criteria for classification or new categories of comments, not filtering the comments, and writing off some of the comments.

7.2 The classification and verification of public comments

According to the national procedures, the PR unit should firstly verify and classify the comments before sending them to the audit unit. Although this happened at the national office, at the provincial level, the PR unit did not do so in the same way. The national procedures stated that the PR unit verification process should result in two categories: incomplete or complete comments; only those categorised as complete were passed on to the audit unit (BPK, 2016d). In practice, the PR verification process at the national office resulted in three categories of comments: 1) cannot be processed further, 2) forwarded as information, and 3) forwarded to be followed up [by the audit unit]. Table 7.1 below summarises the criteria for each comment's classification according to the interviews.

Table 7.1: Classification of Public Comments at PR Division in National Office

No	Types	Criteria
1.	Comments cannot be processed further	• irrelevant to BPK roles and function • lack of documents or evidence to support the information or comments • lack of clarity of contents of comments or information submitted • lack of contacts information/ identity • BPK received the comment as a copy
2.	Comments are forwarded to the related audit unit as information for audit	• the comments only lack supporting document, but with other criteria such as contact information, clarity of information, and relevant with BPK roles and function are met • BPK was not the main recipient. However, the criteria of clarity of information need to be met • The participant’s identity (contact address) is incomplete but with other criteria are met
3.	Comments are forwarded to the related audit unit to be followed up/ responded by the audit working unit	• have a clear story/ information • supported by evidence • provided contacts information

Source Author analysis based on interviews

A ‘*cannot be processed further*’ comment had similar characteristics to the incomplete category stated in the national procedures. The comments that failed to have valid contact information, a clear summary of the issues being reported, and the supporting evidence usually got classified as *cannot be processed further*.

At the national office, the complete comments were classified into two subcategories: ‘*forwarded as information*’ or ‘*forwarded to be followed up*’. The main differences between these two categories were on the type of action taken by the audit unit and the PR unit monitoring process. According to the PR officers, the ‘*forwarded as information*’ category meant that the auditors have discretions to take any action on the comments, including no action. Additionally, under this category, the PR officers did not require any follow-up from the audit unit on the comments. With the '*forwarded to be followed up*' category, the auditors were expected to act on the comments, and the PR officers monitored the progress of this action. However, the study showed that the audit unit had full discretion on what to do with the comments, regardless of the PR unit classification (discussed in detail in chapter 8).

The interviews suggested that the third classification, ‘*forwarded as information*’, was established under the initiative of the first-line supervisors at the national office to avoid sending in the wrong comments to the audit unit and to minimise comments not being followed up by the audit unit.

> One of the PR staff at the national office who experienced the changes argued:
>
> ‘the classification of comments was done at that time because *X* wanted to clarify the comments and avoid sending in the wrong comments [to the audit unit]’. (Interview PRC1)

The classification of comments according to those three groups effectively generated additional criteria that the national procedure did not specify.

However, as there were no specific written criteria about how to classify the comments, the verification process at the PR units in the national office depends highly on the judgement of the officers as articulated by one of the PR officers:

> ‘So [the verification] was based on our judgment, we who received the comments...so usually *X* assigned the comments to only a few people in the unit, to minimise mistakes...at the beginning, we usually ask each other questions, like, “what do you think of this one...there was no participants’ name but it has an email address and complete information, should we [classify as] follow up or as information?’ (Interview PRC1)

Moreover, the PR staff is trusted by their managers, which plays a significant role in classifying a comment:

> ‘…the decision should be with *X*; however, in practice, it [the decision] is on us who receive the comments the first time. We draft the internal memo and request for approval, but I think *X* trust with our judgement’. (Interview PRC1)

Discretions on how to classify public comments depended highly on the officers' understanding of what they perceived as a useful comment for the auditors. There was a wide variation on how these criteria played out in practice. For instance, the majority of the PR officers agreed that comments were categorised as ‘*cannot be processed further’* if there was a lack of documents or evidence to support the comments. However, one officer suggested that visual evidence, such as pictures or photographs, was considered as strong evidence compared to others. Moreover, the clarity of the comments was defined by one officer as referring to the details on the issue being reported, and another suggested it as their understanding of the issue being reported.

Discretion around how the PR officers at the national office interpreted the criteria was more evident in categorising the comments as either "*forwarded to be followed up*" or "*forwarded as information*". There was often disagreement between the first-line supervisor and the staff member to classify the comments into one of these two subcategories. It was the first-line supervisor who finally decided the comment's category, as stated by one of the PR officers:

> '… between as 'information' and as 'to be followed up' is quite in the middle. The treatment is similar. However, often, it was the middle manager who decided if a comment was classified as information. S/he read the comment and decided that it was only as information. Sometimes we proposed in the memo that a comment classified as need to be followed up, but our manager decided 'this is just as information, no need to be followed up'. (Interview PRC3)

Unlike the national office, the PR unit at all of the provincial offices did not classify and verify the comments before passing them on to the audit unit. They argued that they did not have the expertise to analyse the information in the comment. Moreover, the PR officers argued that there could be valuable information in the comment that the auditor may use in their audit, even if it was limited, as one of the senior officers at the PR unit in the provincial office put it:

> 'Well, it [the decision] depends on the judgement of the audit unit, whether they want to follow up the comments or not, even if we found the letter was anonymous. We still forward the comment, although it requires more analysis. It may be there was some truth in the document even if it's only like 20%, 30%. It is possible that there was a problem in there. But whether the [actual] problem was related to the comment, we don't know… But the information may be useful for the auditor later…we never know if it's not valid without doing any checking'. (Interview SPRWP1)

A former senior officer at the PR unit in the provincial office also expressed a similar idea by saying that it was not their role to verify the comments:

> ‘the verification was done by the auditors themselves; the decision was theirs…verification requires criteria, judgement. We can't just do it as we wish, so for now, it is safer to forward all of them’ [comments]. (Interview SAC 14)

Moreover, the PR officers at the provincial offices argued that the public may not be fully aware of the criteria to send public comments. Thus, the criteria, as stated in the national procedures, should not be strictly applied to public comments. They argued that the public might be discouraged from sending comments if all of the requirements need to be met, as explained by the senior PR officers at the Provincial office:

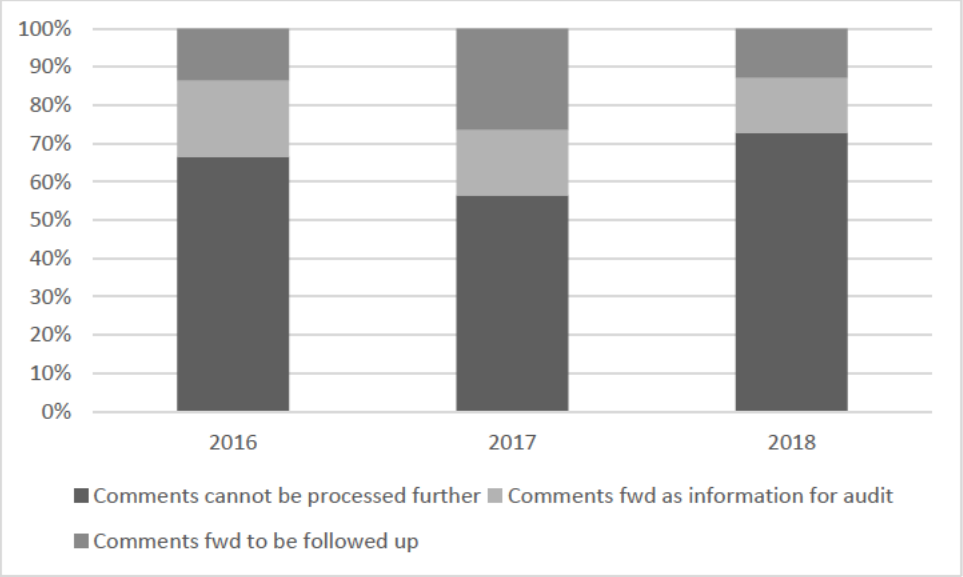
> ‘In our national procedure, they [the public] were asked to complete the documents, then stated the relevant regulations that were violated. Why did we do that? People didn't understand. Many people didn't understand [about the requirement]. So, when they sent the comments, they explained that something was not right, and when we asked which rules [violated], of course, they didn't know ... So, the national procedures said that. But in this office, I am not that detailed, if they can explain, that’s good, but if they can’t, that's fine too. (Interview SPREP1).
>
> …if we apply that requirement fully; then all the comments cannot be processed further. Because, the comments that were sent here, they didn't have any supporting documents as evidence, they only have the information. If the public must wait for evidence to submit the comments, no one will send in their comments to BPK. They [the citizens] will ask, "so we need to look for the evidence too? We ask BPK for help, and we need to prepare the evidence too?" something like that. Well, there were public who provide evidence, but for us, the evidence is not the main requirement’. (Interview PRCP1)

The national office dataset allowed the researcher to further analyse the trend in comment classification over the years between 2016 and 2018 as well as the main arguments for the comment’s classifications at the PR unit in the national office. However, as there was no filtering process in the PR unit at the provincial offices, the researcher did not further analyse these trends at the provincial level.

7.2.1 **The output of the verification process**

The national datasets between 2016 and 2018 indicated that at least 60% of comments were categorised as '*cannot be processed further*'. The highest proportion of comments in this category was in 2018, with 73% of public comments classified in this way (see Figure 7.1).

Figure 7.1: Classification of Comments 2016 – 2018 at PR Unit in National Office



Source: Author Analysis based on BPK National Office Dataset of Public Comments 2016-2018

Further analysis of information in the dataset confirmed the points made by the PR officers in the interviews, as discussed in the previous section[32]. The analysis indicated that the comments could not be processed further because of the reasons detailed in Table 7.2.

[32] The researcher used the keywords that the officers identified in the dataset to understand what the main reasons for those comments' classification. To do this, the researcher run the word frequency query by using NVivo 12. The next step was to display the 50 most frequent words with a minimum length of 4 letters. From the query result, the irrelevant words such as conjunction and preposition were deleted. By using the keywords, the researcher developed the definition of each keyword from the interview transcript as well as official documents.

Table 7.2: List of the key arguments at the National office for comments categorized as ‘cannot be processed further’

Keywords	Definition
As copy	BPK not the main recipient
Legal	Comments were currently in a legal process.
Roles and function, personal	Irrelevant with BPK roles and function
Chronology, clear, event	Lack of clarity of contents of comments or information submitted
Evidence, to complete, supporting, document, not complete, to be completed, data,	Lack of documents or evidence to support the information
Identity, address, sender	Lack of contact information
Provincial, local budget	The comments were aimed for the BPK Provincial Office

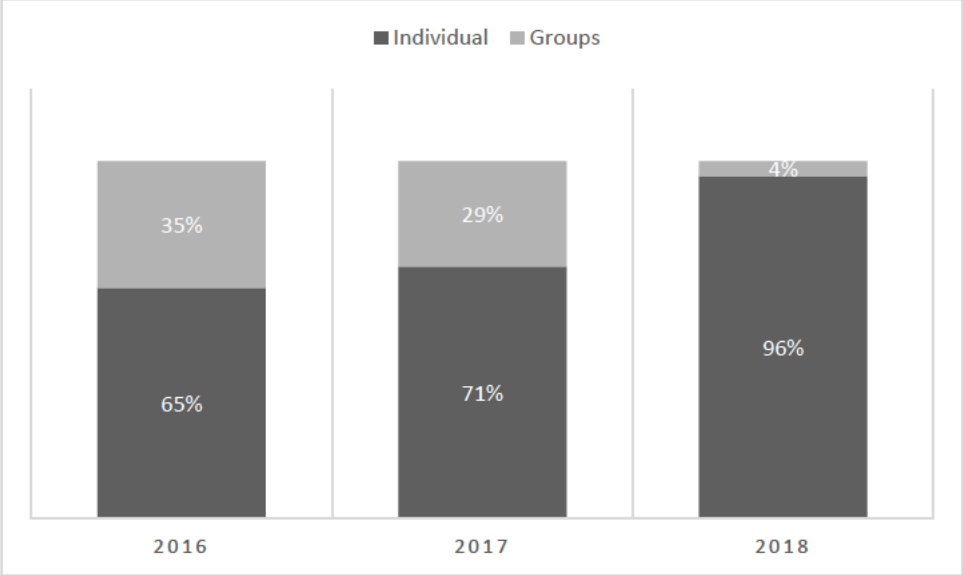
Source: Author analysis based on the datasets and interviews

Among those reasons, the majority were classified as ‘*cannot be processed further*’ due to the lack of supporting documents or evidence to support the comments[33]. The other main arguments to assign comments under this category were the lack of relevance to BPK roles and functions and / or a lack of clarity in the information submitted (see Appendix 13). Regarding irrelevance to BPK roles and functions, the datasets showed that at least 40% of the comments under this category were classified by PR officers as '*others*’ or relating to issues irrelevant with the BPK’s functions.

The dataset suggested that many of these ‘*cannot be processed further*’ comments were sent by individuals. Although those who sent comments in an individual capacity continued to make up most of the participants, the proportion of their comments that could not be processed increased sharply over the years. In 2016, only 65% of comments that could not be processed came from individuals. However, by 2018, 96% of comments in this category came from individuals (see Figure 7.2).

[33]. To understand the main argument for comments cannot be processed further, I grouped the keywords that have the same definition and sum the count of words for each of the keywords.

Figure 7.2: Percentage of Comments that 'Cannot be processed' based on the type of participant



Source: Author Analysis based on Datasets of Public Comments at BPK Central office 2016 - 2018

In contrast, although the proportion of comments submitted by groups declined over the years, the quality of comments seemed to improve, as most of their comments were passed on to the audit unit. This situation was confirmed by the statement of one of the PR officers at the national office who suggested that groups, as compared with individuals, usually had more knowledge, understood their rights, and were better prepared:

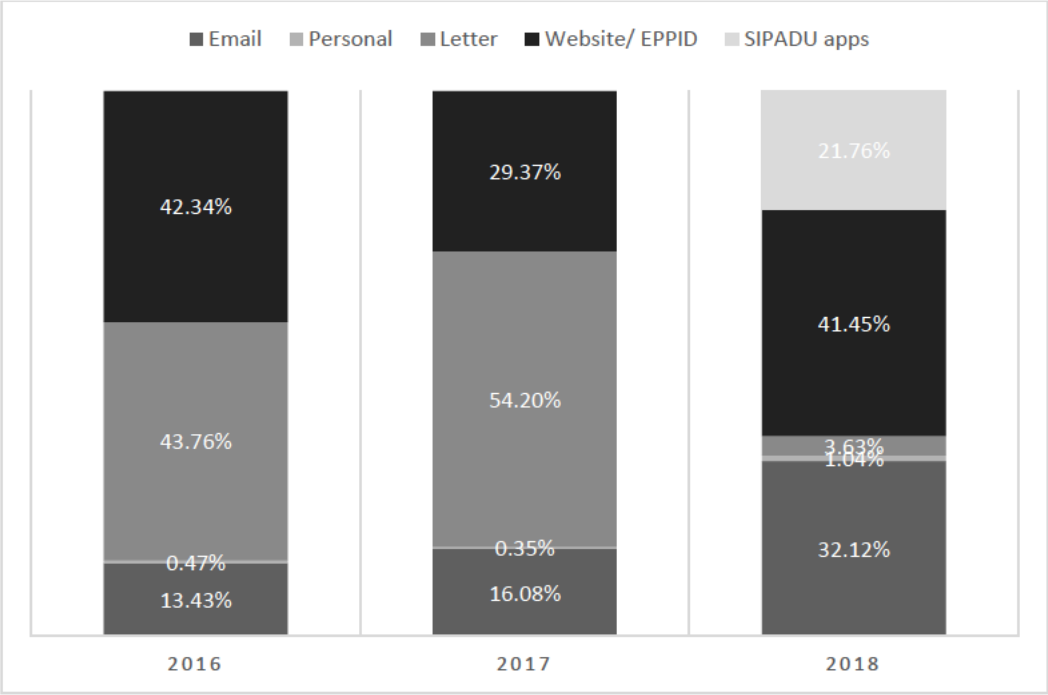
> '…there are some NGOs that before coming here they read about the regulations, read about the Law on Public Information, read about the BPK regulations, and they will ask about the follow up'. (Interview PRC2)

However, more comments from groups being forwarded to the audit unit may also result from the PR officer's exercise of discretion towards group participants. They are more likely to classify comments coming from groups as '*forwarded to the audit unit to be followed up*' because the groups usually demanded a follow-up of their comment, as explained by one of the PR officers:

> ‘If they sent the comment both by email and a formal letter with a letterhead, which is usually NGO, I usually classify it as forwarded to be followed up because typically the NGO will wait for the response letter. The official response letter signed by PPID’ [officer in charge of public information management]. (Interview PRC1)

There were no significant differences in the ‘*cannot be processed further*’ category in the medium by which they were submitted. Between 2016 and 2017, where most of the comments came by post, the comments that could not be processed further were also mainly coming from this channel. However, in 2018, where electronic communication dominated submission channels, many of the comments that could not be processed came through this channel as well (see Figure 7.3). Hence, although the electronic media made sending the comment easier, such as through *e-PPID* or *SIPADU*, many of the comments still did not qualify to be categorised as ‘*forwarded to the audit unit*’. The participant may have a lack of information about the requirements of the public comment mechanism, as there was only a very limited attempt to encourage public comments. Participants might also find the new electronic media “too easy” and send the comments without fully acknowledging the requirements for sending the comments.

Figure 7.3: Percentage of 'Comments cannot be processed' based on the medium of submission



Source: Author Analysis based on Datasets of Public Comment at BPK National office 2016 – 2018

The comments that were passed on to the audit unit as '*forwarded to be followed up*' at the national office were also tracked by the PR unit for their progress in order to be able to respond to the public. However, there was a long delay in getting a response from the audit unit at both the national and provincial level. For example, the data from the public comment monitoring report at the national office suggested that at least 68 public comments received in 2016 and categorised as *'forwarded to be followed up*' were still outstanding by 2018 (BPK, 2016c, BPK, 2017b, BPK, 2017a, BPK, 2018c, BPK, 2018b, BPK, 2019b).

The next two sections discuss the discretionary practice in which the PR unit tries to deal with the slow audit unit response at the national and provincial office level.

7.3 The PR Unit strategies to follow up with the audit unit

PR units at both the national and provincial level implemented various strategies to obtain a response from the audit unit. Although the national procedures stated that the audit unit needs to respond to comments within ten days of receiving them, this rarely happened in practice. At the national office, the response sometimes took more than a year.

At the national office, the PR unit monitored the progress both by formally sending internal memos, and informally, by verbal communication with the head of the audit unit that they are most familiar with. Additionally, the PR unit attempted to escalate the quarterly[34] monitoring letter to a higher position (i.e., the BPK General Secretary) with the expectation to expedite a response from the audit unit.

PR officers at the national level explained that their performance was measured by the number of comments settled. The unit disagreed with this indicator because while it is their job to process the comment, it is beyond their control to settle the comment until audit staff respond. The unit in charge of internal performance evaluation argued that the PR unit should speed up settling the comment (giving final feedback for comments that meet the requirement). Having tried almost every strategy to expedite the response, but achieving a very limited result, the PR unit adapted by doing what they could to control the process by *writing off* many public comments.

Comments were written off if they failed to meet one of two criteria. The first criterion related to misclassified comments. This criterion is for comments that were not useful but got forwarded to the audit unit to be followed up. According to the officers who re-examined the comments, the comment was not useful if there was no

[34] Quarterly monitoring letter is the internal memo sent by the PR unit to audit unit to request the progress of follow up of public comments

supporting evidence or a lack of clarity in how it was expressed. The second criterion is where the initiators never chase any follow up of their comments.. As explained by one of the PR officers at the national office:

> We, who were assigned to classifying the comment, must be very thorough by looking at the contents, where it was addressed, whether it was material or not, should be forwarded or not. It must be accurate. Indeed, there are some colleagues who falsely analyse the comments, a not valuable comment but still gets forwarded. Most likely, the audit unit will say "why did they send this to us?" When we looked it again, we agree that yes, it was not important, there will be no response even if we wait for like a thousand years. Finally, regularly, as part of the monitoring process, we usually open the file again. We asked what causes the delayed response, what the original comment looks like, what the internal memo letter said. Sometimes it was missed, the official memo was wrong. It was stated as information even though the comment is important, and the documents are complete…We sent the wrong memo letter to audit unit. If it happens, we still ask the audit unit to follow it up but not sending them the new memo letter. However, in another instance, we asked for follow up while in fact, the comment was unclear. The audit unit are probably confused, so we finally write off these comments, and we put a remark that it didn't require any follow up because of this and this, and we are 100% sure those who sent it won't follow up and ask'. (Interview PRC4)

Once written off, there was no further monitoring for these comments at the national office PR unit. There was no exact number of how many comments were being written off due to the long delay in receiving a response. However, the data from the public comment monitoring report at the national office suggested that many of these '*written-off*' comments were from 2015 and 2016, as there was a significant drop in the number of outstanding comments from these periods in the monitoring report (see Table 7.3). One of the PR officers confirmed that the first-line supervisors implemented this policy for comments that have no response for more than three years.

Table 7.3: Number of Outstanding Comments per Semester

No	Reporting Period	Comments Received by						
		2015	1st Smt 2016	2nd Smt 2016	1st Smt 2017	2nd Smt 2017	1st Smt 2018	2nd Smt 2018
1	1st Smt 2016	15	57					
2	2nd Smt 2016	0	57	31				
3	1st Smt 2017		42	30	50			
4	2nd Smt 2017		40	30	27	20		
5	1st Smt 2018		39	29	24	11	20	
6	2nd Smt 2018		0	0	9	4	13	8

Source: Public Comment Semester Monitoring Report

Similar to the national office, the provincial offices also have similar discretion. However, there was no '*writing off*' strategy at the provincial level. Across all three provincial offices, the PR unit prioritised their follow-up to the audit unit by classifying the comment. The PR officers would not chase responses for any comments that they considered as incomplete. The lack of identification or contact information and the lack of supporting documents were stated as the main reasons for not following up the comments further with the auditors, as argued by a senior PR officer at the provincial office:

> 'Not chasing for auditor response, usually if it was sent by email, there was no identity. Even if we've tried to ask them to provide the identity or any supporting documents. We said that "If it was true, please send us the supporting document". So, if there was no response after a week from the sender, that's it. But we still forward it (to the audit unit) ...The head of the audit unit will be happy because after all they get information and can check on it later'. (Interview SPRWP1)

Furthermore, each provincial office implemented additional discretionary practice to obtain a response from the audit unit. At the West Java office, the officers monitored the follow-up once a month by the time considered to be needed by the auditor to follow up the comments. At the Central Java Office, due to the high number

of comments still in progress[35], the PR unit took the initiative of visiting each audit unit in person and asking about the progress of the comments' follow-up, as explained by one of the PR staff in charge of managing public comments:

> 'I was asked by my supervisor at that time to visit each audit unit, to monitor every comment that was in progress. So, I went to each audit unit, four audit units, then I asked them one by one. They searched for the files, some of them found the file. Some of them had done analysis for the comment. So, for the comments that had the analysis, they sent it to us, although it was very late, we consider the comment status as complete'. (Interview PRCP1)

The PR unit at the East Java office used a computer application to assist the monitoring of public comments and draft the monthly monitoring report, but they still had difficulties in receiving a swift response from the auditors. They came to consider a verbal response to settle the comments.

In addition to undertaking discretionary practice to deal with long delays in receiving a response from the audit unit, the PR officers at the national and provincial level also have discretion in the way they communicate with the public that requests answers to their comments. The next subsection discussed this topic further.

7.4 PR Unit Strategy to respond to citizens

Both at the national and the provincial office, the PR officers explained that they had difficulties in responding to the public because of the long delay in getting the audit unit response. The PR officers at the national and provincial office attempted similar strategies to help the public understand that it takes a while for their comments to be followed up. First, the PR officers were usually apologetic and explained their limited

[35] According to the monitoring report, 36% of comments received in 2018 and 70% from comments in 2017 are still in progress at the end of each year.

role in responding to the comments. One of the PR officers at the national office explained that:

> '…we explained to them, "I'm so sorry sir, but we can't answer your question". We said to them that the public relations were just the middleman. Sometimes they can understand the explanation, but for those who insist, and even ask a contact number, we kind of feel bad, so we said, "Just call here again", that's it'. (Interview PRC3)

Similarly, the PR officers simply explained that the comment is still 'in process' in order to stall the public and dissuade them from asking any further questions. One of the PR officers at the provincial level explained:

> 'we usually explain to them 'please wait, it is still in process', most likely we'll explain it that way'. (Interview PRCP1)

Second, the PR officers chose to explain how the audit process works in order to enable the public to understand what happened with their comments. One of the senior PR officers at the East Java office argued:

> 'For example, most of them who asked were related to comments that happened in the past; we explained to them about our audit process, audit mechanism. We try to explain to them the conditions [that the comment was not in the audit scope]'. (Interview SPREP1)

However, the officers found that the public's limited knowledge about the BPK made it challenging for the public to understand how the audit function actually works. According to PR officers, the public seemed to have high expectations of the BPK in respect of their comments, as explained by one of the PR officers at the Provincial office:

> 'So sometimes the public thinks that their comment should become an audit finding because they assume what they reported in the comment was a problem. There must be a finding unless the BPK was dishonest. That is not how we do our work. We have a planned audit scope, and it is difficult to explain

> it to the public. They didn't understand when we explained how we do our audit and so on. It was tough to explain it to the general public because what they see is what they know…When we are faced with this kind of people, they won't understand anything we explained, and we're exhausted. It was difficult facing people who were nagging about their comment because of their lack of understanding'. (Interview PRCP1)

PR officers also felt that they found it difficult to provide answers to the public about what happened with their comment without having assistance from the auditors. This is all the more necessary, therefore, to have a written response from the audit unit about what happened with the comments.

Once the PR unit at both the national and provincial level received the response from the Audit unit, they stated that it had to be carefully communicated to the public. They were careful when drafting the response letter, and they made some necessary adjustments to the audit unit response letter in order to make it sound more neutral, as explained by the senior officer at the PR provincial office:

> 'So once there an analysis from the audit unit is available, we will send the response to the public. Usually, we receive an analysis document, but we made an adjustment to the wording [for the response]. Because we don't want to give the impression that they [the public] can dictate to us what to do, it's not like that. We work according to the audit standard. So, our explanation is that we are carrying out the audit [according to the standard]. So even though there is the analysis document, we adjust the response to protect the institution'. (Interview SPREP1)

The examples of the response letters sent by the BPK national and provincial offices to participants confirmed that the PR unit drafted a more subtle letter than the audit unit response letter. For instance, although the audit unit clearly stated that they could not do anything with the comments, the PR unit added the phrase that the information will still be used as information for the audit in the response letter sent to the public (RL01). In the West Java office, the example of the response letter deleted the sentences that mentioned sanctions for the government agency for not following

up on the BPK recommendation, (PD1). At Central Java, an example of a response letter added the phrase that the comments had been received as information in the audit, although it was the inspectorate of the regional government agency who did the follow-up (PD6).

However, the PR officers stated that not every participant demanded an answer to their comments. Most of them just sent in their comments and never asked further. Hence, the public was either unaware of the process or sent the comments more as a protest than seeking to provide information to stimulate change in the BPK audit processes. According to the PR officers at the national office, those who chased responses for their comments usually came from groups:

> ‘There are some individuals [who follow up], but not many. But on average, those who are more critical coming from NGOs....But then again, we can't give any answer because it's still in process [by the audit unit]’. (Interview PRC2).

While limited public knowledge was stated by some of the PR officers as making it more difficult to help the public understand how the audit function actually works, other PR officers stated that it is more challenging to respond to participants who are more knowledgeable about their rights. It required them to prepare the response for this type of participants carefully.

> ‘In here, the public is more knowledgeable. When we gave them an [unsatisfied] explanation, they’d say "but the regulations said this", some of them are literate, they read the rules. So, we cannot answer them casually, and we need to read first, we need to prepare. If it relates to audit technicality, I think it is more appropriate to be answered by the audit unit’. (Interview SPRWP1)

This task of PR officers was challenging. They faced difficulties in dealing with the public who had a range of attitudes and understanding about the process while serving as a buffer between the citizens and the auditors; tasked with providing a

response to public comments without the answer being in their hand. Hence, they do what they can in order to do their jobs with the circumstances they have.

7.5 Conclusion

The PCM national procedures stated that the PR unit plays the role of processing the comment that includes receipt of comments, verification, forwarding to the audit unit, receiving the audit unit's response, sending a response to the participant, and updating the database. Thus, their formal role in PCM is mainly a buffer between the auditors and citizens. However, the PR staff are not just screeners who perform their job with minimal discretion; they come to function as street-level bureaucrats when dealing with public comments. The PR staff has significant influence in determining the impact of public comments on the audit process. The PR officers use their authority to determine whether and how public comments are acted upon by exercising discretion in deciding if a comment can be processed further by the auditor, how they follow up the comments with the auditors, and how they interact with the citizens who chase their comments. The PR staff use their discretion by developing some practices to make their task more manageable.

This study found ten discretionary practices on how the PR officers deal with public comments. Three practices were developed by the officers at the comment verification stage: the officers at the national office added a new category of comment for those that the officers argued only partially met the criteria, as well as added some additional criteria for verifying comments. At the provincial office level, the PR officers chose not to verify the comments. Five discretionary practices were developed in dealing with slow response from auditors, including writing off some of the comments, prioritising which comments to chase for the auditors' response, setting a longer time period to follow up with the auditors, personal communication with the auditors, and

accepting verbal responses as sufficient auditors' feedback. Lastly, the PR staff developed two discretionary practices in dealing with the citizens who chase for a response: officers developed practices that signal to the citizens that their interest has been considered; and comments from group participants are more likely to be forwarded to the audit unit.

At the PR unit in both the national and provincial office, those discretionary practices were explained by the fact that the first-line supervisors play an essential role in developing the routines at the street level. At the national office, the first-line supervisors provide feedback to the PR staff to decide which of the comments go to which classification according to what criteria. At the provincial office, the first-line supervisors decided not to filter comments, and developed strategies for dealing with the auditors' long delay in responding to the comments as part of their rule interpretation to control the work situation.

The ambiguity of the goals and difficulties to measure performance can also be attributed to explaining the PR officer’s discretionary practices at the lower level. As previously explained, there were no formal written goals for PCM. Hence, without a clear goal meant that individuals in bureaucracy were left on their own to decide their action.

A related factor that shaped the practice at the lower level was difficulties in evaluating work or measuring performance. There was disagreement about at what point a public comment is settled. Different personal beliefs and norms between the national and provincial offices also guided the PR staff in acting upon comments. At the national level, the PR officers were mainly guided by formal rules and policies to verify comments. However, at the provincial level, the officers acknowledged that the

citizens have limitation in meeting public comment requirements, viewed that all public comments are valuable, and that strictly imposing the criteria will prevent the public from sending their comments. The PR staff also relies on their previous experience in verifying the comments. The interviewees suggested that the officers are getting better in classifying the comments as they accumulate knowledge from their previous experience.

The long delay in receiving responses raises the question of what caused this problem at the audit unit. As the national procedures did not specify the process of managing the comments, the next question is, how do the auditors process the comments, whether and how they use public comments in their audit process? If so, what are the considerations to decide which comments to use? Also, what are the impacts of comments on the audit and the challenges in following up the comments according to the auditors? The next chapter elaborates these questions further.

8 THE IMPLEMENTATION OF THE PUBLIC COMMENTS MECHANISM AT THE AUDIT UNIT

8.1 Introduction

This chapter aims to determine the impact of public comments on the audit process and explore the factors affecting this impact. This chapter explores from the auditor's perspective how officers use their discretion to determine whether and how public comments are acted upon, and what impact public comments have on the audit process. Unlike the PR officers, the auditor has the final authority to decide if the comments can be part of the audit. This chapter includes analysis of interviews with 31 auditors, official documents, and 19 auditor's analytical documents in order to address the research questions.

As the national procedures did not specify the implementation of the PCM at the audit unit level, the discussion is divided according to the four main topics for managing the comments informed by the interview data. Firstly, this chapter discusses the verification of comments at the audit unit and the criteria for the verification process. In the following section, this chapter discusses the tracking of public comment progress at the audit unit. This section also identifies the auditor's key challenges in acting upon the public comments. The next section identifies the impact of comments on the audit process from the officer's perspectives. The conclusion to this chapter identifies key findings related to the auditor's discretionary practice to classify and verify the comments.

In managing the public comments, the auditor uses their discretion by developing practices to deal with comments in order to make their tasks more manageable. However, unlike the PR staff, there were no practices that the auditors developed to

control client access because they did not directly interact with citizens. The auditors mainly organise their work to control the work situation and to husband their resources.

8.2 The process and criteria in comment verification

Several BPK auditing guidelines detail processes relating to public comments, namely, the financial audit guidelines (BPK, 2014b), investigative audit guidelines (BPK, 2015a), auditing guidelines for the Regional Government Financial Statement in the Western Part of Indonesia (BPK, 2016e, BPK, 2017c), and Auditing Guidelines for the Regional Government Financial Statement (BPK, 2016a). However, these documents refer to public comments in general rather than in respect of the official PCM, and are not used as the auditor's primary reference in dealing with public comments in the latter process.[36]

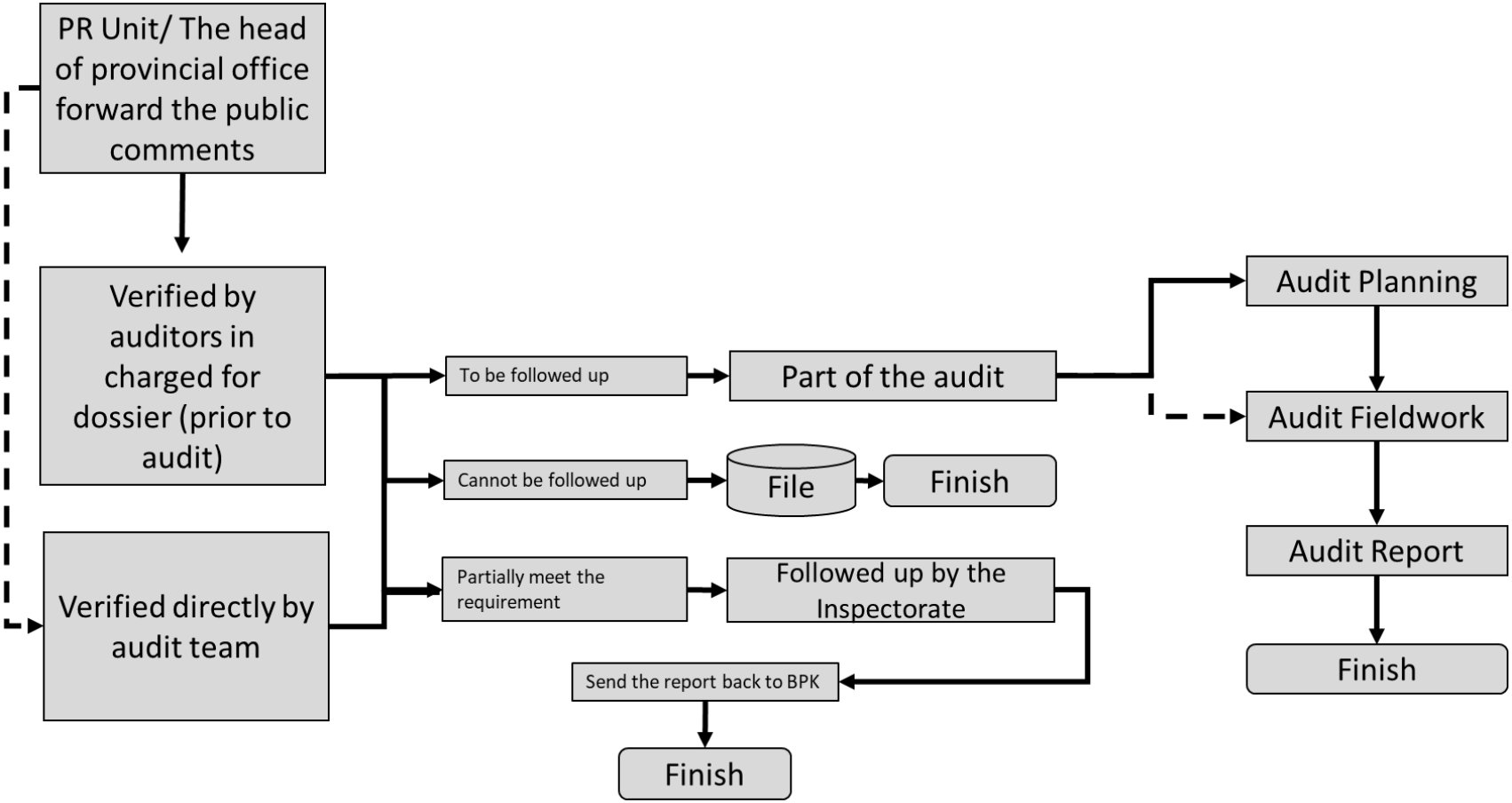
At the national and provincial offices, the analysis[37] of comments by the auditors is the primary decision-making process used to decide what to do with the comments. However, there are few discretions on when this analysis process happened. Most of the time, this process takes place after the comments have been received from the PR unit, but before the audit process. However, some comments were analysed directly by the auditors during their audit fieldwork. The latter process usually happens if the comments were relevant to an ongoing audit. The decision about when the analysis process would occur is not always related to the timing of when the comments arrived, but also related to established practice in the respective audit unit. For

[36] Only one out of nineteen auditors analytical document of public comments that mentioned the auditing guidelines for the Regional Government Financial Statement in the Western Part of Indonesia (BPK, 2018) as a reference when the auditor verified the comments (PD 12)

[37] Not all the verification process before the audit were documented. In some cases, the auditor only quickly scans if the comment is relevant to their audit scope and decided to bring the comment as part of their audit without making a specific analytical document. In other cases, the auditor documented the verification process in an analytical document. However, either way, the interrelated consideration still applies.

instance, during the fieldwork, the researcher found that in one unit, all comments were directly passed on to the audit team for analysis because of the middle manager's decision in that unit regardless of when the comments arrived. Figure 8.1 below summarises the process of public comment implementation at the audit unit both at the national and provincial office.

Figure 8.1: The Public Comment Process at the Audit Unit



Source: author analysis based on interviews

With no formal guidelines on how to analyse the comments, the auditors had discretions on the approaches they used. These seemed to correspond to the investigative audit guidelines (BPK, 2015a). The auditor treats comments like any other audit information that requires verification before it can be included in the audit process. However, unlike the investigative audit guidelines (which stressed the legal aspect) or the PR verification process (which stressed the administrative requirement), the auditors used various criteria to verify the comments.

The auditors have discretion on how they develop the criteria to analyse the public comments. At both the national and provincial level, the criteria were built on their understanding of 'common sense' and what they consider useful. One of the senior auditors at the national office explained, 'there were no guidelines in analysing the comments. Just using common sense, what are the facts, the legal basis, like that, and the conclusions' (Interview AC2).

Similarly, one of the auditors at the provincial level explained that the analysis was conducted based on his knowledge, and was supervised by the head of the audit unit:

> 'I don't know if there are guidelines to analyse the comment. So, it was based on what I know. Then I consulted it with my supervisor from whom I got the assignment. And it was also being consulted with the legal unit'. (Interview AWP5)

The next section explains how these judgements were implemented in practice.

8.2.1 **Criteria for analysing comments**

The national and provincial office auditors used similar criteria to classify comments into those that they could or could not follow up. They outlined several

criteria for comments to be classified as *'to be followed up*' or '*cannot be followed up'*, as summarised in Table 8.1 below.

Table 8.1: Summary of Criteria used by Auditors to Classify the Comments

Category	National	Provincial
To be followed up	• relevant with BPK audit scope and planning • cost-effectiveness • the clarity of the issues and the validity of the information • supporting evidence • the identity of the participant • how relevant the comments are to the responsibility of their working unit	• relevant to the planned audit scope. • the significance or the audit materiality • the validity of the information. • supporting document, • identity of the participant • relevant with BPK roles and function
Cannot be followed up	• lack of clarity, no supporting documents, and no identity • irrelevant to the responsibility of the audit unit • irrelevant BPK audit scope and planning • already handled by law enforcement	• lack of information, no supporting evidence, and no contact information • a comment is irrelevant with BPK roles and function • a comment is irrelevant with BPK audit scope • a law enforcer already handled the comment,

Source: Author analysis based on interviews

First, the majority of the auditors at the national and provincial level agreed that a comment needs to be relevant to the BPK audit scope and planning. This condition included the relevance of the comments to the audit sampling, audit locations, or audit type that was currently taking place or about to be conducted. If the comments were irrelevant to BPKs existing audit scope, the auditors argued that they could not follow them up because it would be impossible to accommodate the comment into their audit plan, as argued by a senior manager at the provincial audit unit.

> ‘Sometimes the timing did not match, the fiscal year is irrelevant, and we cannot follow it up because it is different from the planned audit scope. So, we finally just put it in a file. For instance, many of them [comments] were about village fund, but because we plan our sample for region X and the comment was about region Y, that was the problem. One audit unit can only visit one region’. (Interview SAEP4)

The planned audit scope has a specific activity or region as an audit sample. Thus, the planned audit should be the one that the auditors should prioritise, as explained by one of the senior auditors in the provincial audit unit.

> ‘Because of the condition that every audit has a specific scope, and it was stated in the audit program and audit objective, so we can't set aside what has been stated. Everything stated in the audit program is the primary responsibility of the audit team. As for things that are outside the audit program, they are not covered by the audit team. So that is why we need classification [of comments], if not the audit will be too broad and inefficient for the team to resolve the issue’. (Interview ACP2)

Auditors considered the relevance of comments with BPK roles and functions as a key criterion. However, unlike the PR office that looks at the relevance to BPK roles and functions in general, the auditors specifically look at how relevant the comment is with the responsibility that their working unit has, as explained by one of the auditors in the senior manager position:

> ‘...then the main issues reported in the comments are part of our audit (authority)...For example, the funding for some constructions was not from the central government but the regional government. But because the issue being reported was about the road as if it was part of the ministry that we audit. When we see that, we return the comment to the PR office to be delivered to the relevant provincial office’. (Interview SAC4)

The auditors have discretion on the actions taken for comments considered irrelevant. Not all the comments that were irrelevant to the audit scope were placed in the ‘not to be followed up’ category by the auditors. A comment might be irrelevant with the current audit, but considered as 'useful' by auditors, and would thereby be

passed on to the inspectorate in the respective government agency to be followed up. Auditors argued that the inspectorate has more flexibility to check an event that happened in the past. A BPK audit, especially a financial audit, usually has a limited time scope, as explained by one of the senior auditors:

> ‘For example, the scope is irrelevant with our audit, the inspectorate as an internal auditor has more flexibility; they can audit issues far way back. Well, we also can do that, but again it depends if the comment were followed up as a single audit or not [only part of the audit)’. (Interview ACP2).

Additionally, the auditors argued that it was not unlawful to involve the inspectorate to follow up the comment. BPK considered an inspectorate as a partner because they also play a role in improving government accountability. Another discretionary practice by the auditors for comments deemed as irrelevant but 'useful' was to delay responding to the comments until the comments became relevant for the audit. The ‘useful’ definition is very subjective as it could be related to their monetary value, information value, or potential findings.

Auditors at both the national and provincial offices argued that when the first criterion was met (relevant to an audit’s scope), the significance or the audit materiality of the comments would be essential for the comment to be followed up. In some instances, this would take the form of considering the cost versus the benefit in following up the comments as a primary consideration, as expressed by one of the auditors at the national office:

> ‘When receiving the comments, we will see if the subject being reported is part of our audit sampling. If we are sampling it, then automatically, no further planning is needed. We just included it in the audit team...however, it can be the case where the comment was not part of our planned audit sampling, like, in a different province. For instance, we are sampling the South Sumatra province, but the comment was about an issue in Jambi province, and to travel from South Sumatra to Jambi needs some efforts. In this case, we will need to think about this further’. (Interview SAC4)

The monetary value that the comment reported was a key element in determining its ‘significance’. One of the senior auditors at the provincial office argued:

> ‘We send the analysis (to the audit team). They usually check if the problem is material or not. If not, they will not look at it further because, in financial audit, they have plenty to cover for one region. So, if the value wasn't significant, it won't be followed up further. So, when there was a comment, we usually check if the amount is significant or maybe has [significant] effect on the financial statement, if not we didn't dig the information deeper’. (Interview ACP5)

The comments that were considered as not significant but were considered ‘useful’ sometimes got forwarded to the inspectorate to be followed up further. One of the senior managers in the audit unit at the provincial office argued:

> "to the inspectorate for the comments that are not too significant”. (Interview SAEP1)

The comments about the topic of the village fund were usually amongst those that got passed on to the inspectorate because they were often irrelevant to the BPK audit scope and insignificant in terms of monetary value to the BPK. However, there was not always follow-up from the auditors for comments that went to the inspectorate. The auditors usually wait for the inspectorate to send their results to the BPK. One of the senior managers in the audit unit argued:

> "No, there was no follow-up. So, yeah, I think good comment management is important. There was no control so far”. (Interview SACP4)

Although the BPK auditing guidelines provide several alternatives for public comments on the village fund topic such as forwarding the public comment to the inspectorate of the local government agency (BPK, 2017c), or expanding the audit procedures or conducting a compliance audit if they received public comments on the

village fund topic (BPK, 2016a), in practice, auditors tend to choose to forward these type of comments to the inspectorate following the verification process. They chose an approach that they considered less burdensome on their planned audit.

After consideration of relevance and significance, the auditors at the national and provincial office used quality of information as a criterion for following up the comments. The quality of information was usually considered under two headings; the clarity of the issues being reported, and the validity of the information. The completeness of information indicated the clarity of the issues. The auditor might assess the validity of information by looking at a specific term that a comment used, such as using the correct term for a division's name in the government agency that the public reported.

Additionally, the auditors, again at both the national and provincial level, argued that supporting evidence is necessary for a comment to be acted upon further, although, in a few instances, some of the comments with no supporting documents were still being followed up by the auditors if the comments were relevant to their audit scope. One of the senior auditors argued:

> 'No, it didn't have any supporting documents, but the comment was relevant with the regions that we want to audit, so we [can] check it at the same time'. (Interview AC16)

The identity of the participant needed to be established in order for a comment to be followed up. Auditors argued that they need to have contact details in case further information is needed about the comments. However, one auditor explained that identity may not always be available because of the confidentiality issue; hence, s/he

argued that this was not the main criterion if there were a clear chronology and valid information in the comments:

> ‘For me, identity is not the main criteria, we need it, but personally, that is not the main thing. The most important thing whether the comment makes sense or not. Then, whether we ascertain that the problem is really happening, from the information in the comment'. (Interview SAC8)

The comments that the auditors consider as not possible to follow up further are mostly the opposite of those that can be followed up. The criteria used by the auditors to categorise the latter are primarily similar to those used by the PR officers. These include comments that are lacking in clarity, having no supporting documents, or having no identity. However, the application of these criteria depends on the subjective opinion of the auditors who analysed the comment.

One additional criterion for comments that cannot be followed up, according to the auditors, was if it is already being handled by law enforcement. They argued that following up the comment will interfere with the legal process.

Some examples of the written document that the auditors produce as part of their analytical stage confirmed the auditor's explanations about how they processed the public comments. During the fieldwork, the researcher managed to obtain six analytical documents at the national level and thirteen documents at the provincial level to assist in exploring how the public comments were followed up, and the criteria that the auditors used in analysing the comments (see Appendix 14 and 15).

From those documents, there were two different periods when the analysis of the comment took place: first, before the audit, and second, during the audit fieldwork. Additionally, the auditors have discretions on how they analyse the comments; primarily by identifying the facts and issues from the comments and then basing their

analysis on this information. The analytical documents indicated that the auditors mostly used only information provided in the comments to do the analysis. However, the analysis could include various other steps such as identifying the further documents needed to address the issue by collecting more data and information, comparing them with the relevant rules and regulations (including those of the BPK), or using previous audit reports to assist them in responding to the comments. Moreover, the comments that were directly sent to the audit team could relate to some additional sources of information, such as an interview with government agency officers or additional documents obtained from the agency to verify the information. The auditors have discretion to decide which criteria they employ to verify the comments. Some analytical documents also included the potential of state financial losses from the issue being reported.

The auditors also have discretion on the action taken following the analysis. For example, the auditors have varying perspectives on how to deal with limited supporting documents. Some auditors used that as an opportunity to collect more information in the audit, but others saw this as a reason not to follow up the comment.

The interviews with the auditors at the national and provincial office also indicated that higher management decisions were influential in deciding whether to follow up the comments. The auditors argued that their role is limited to analysing the comments. The role of higher management also increased the chance of a comment being acted upon if it was sent directly to them, even if it was only verbally communicated:

> ‘Actually, the most effective comments are those that reach the ears of the board members; it must be followed up. I oftentimes experienced it, like "X, I got this information, please check it out". If, we can say that as public

comments, even if it's not written, so, the comments directly reached the board member, and it will always be part of the audit'. (Interview SAC8)

Moreover, once the comment attracted higher management attention, the auditors perceived the incentive to act upon the comments as being higher because of the consequences of not following up the comments, as explained by one of the senior auditors:

'…in general, all the comments were being followed up, because we are afraid of being asked in the future and we don't have any documentation. We don't want to be blamed for that because we were asked to follow up the comment [by the higher management]'. (Interview AC16)

One way the comment can attract higher management attention is if the comment relates to an area where the level of public attention is high. The auditors agreed that when an issue has gained public attention, it is most likely that the higher management would make this comment a high priority, and a greater possibility that the comment would be acted upon, as explained by one of the auditors at the national office:

'…and whether it gains public attention or not. If it gains public attention, it is more likely that the comment is prioritised to be followed up because most definitely there will be questions about it from the higher management'. (Interview SAC14)

But, the auditors also recognised that they need to pay more attention to the comments that also gain wider public awareness. As one of the senior managers in the audit unit at the provincial level explained:

'the value is material, and then the issue is reported in the media, or it was often published in the news. We must pay attention to this'. (Interview SACP 3)

8.3 Tracking the follow-up of comments at the audit unit

Getting the information about how many public comments that are either followed up or are discarded at the audit unit is almost impossible. Unlike the PR office, which maintains special records for public comments, the audit unit only records the receipt of the comments as part of administrative procedures to record internal communication. There was not any unique identifier that could be used to identify which documents were related to public comments and which ones were just general internal memo letters.

Furthermore, at the national office, the auditors had difficulties in reconciling the dataset from the PR office as they did not maintain a specific record that could be used to track the progress of the comments and explain what happened to them. Only two audit units out of five sampled (Divisional – echelon 2 level) at the national office, and one audit unit out of five sampled (Sub-Division - echelon 3 level) at the provincial office maintained a specific record of the numbers of public comments they received, along with the action taken to deal with the comments. These audit units are also those that were considered to have a prompt response by the PR unit.

The interviews with officers at those audit units suggested that they maintain a specific record for the comments because it is more difficult to respond to the PR unit without any monitoring report. Moreover, the questions from the higher management about the comments also encouraged them to create monitoring tools, as explained by the senior manager in one of the two audit units at the national level:

> ‘We didn't develop a monitoring report before 2018, so we didn't know what happened with the comments unless being asked. But, since the PR office routinely monitored the progress, to make it easier for us to respond, we created it (the monitoring report). Because, when we don't have the monitoring report, we had difficulties to answer. There was no requirement actually to make the monitoring report, but because the PR office frequently asked the progress to

> us, we decided to make a monitoring report since last year. The information sometimes turns out to be important when, for example, being asked by the higher management, if we didn't have the monitoring report, we have to track the document one by one, so it makes it easier for us'. (Interview SAC14).

But, more frequently, the interviews with the auditors at the national and provincial level indicated that there was no specific monitoring activity for the comments. However, if the comments were part of the audit, the progress was reported as part of a periodic audit report; the auditors also documented this progress as part of their audit working paper, which is only accessible by the audit team (Interview AWP2).

The lack of tools to track the progress of comments made it challenging to provide a swift response to questions about the processing of comments. One of the senior managers at the audit unit explained that he mainly relies on his memory to respond to questions about follow-up:

> 'To be honest, we don't have specific monitoring tools for this [comment]. One time I was asked about a case from a comment, I had difficulty [to respond] and only relying on my memory. Thank goodness, I found the documents after tracing it'. (Interview SACP4)

Tracking the follow-up of comments was even more complicated when the comments were aimed at the provincial offices, but were received by the national office. The provincial offices' coordinator at the national office only maintains a record of the in-an-out of the comments. The best information that they could provide to the PR unit was that the comment had been forwarded to the provincial audit unit as information for their audit. According to one of the audit coordinators, the provincial office feedback was usually required for comments that lead to a significant audit finding. If they did not receive the feedback, they proactively asked the provincial unit when the PR office needed feedback from the comments. Thus, in practice, it was

mainly the task of PR officers who monitored and tracked the progress of public comments.

8.4 The impact of public comments on audit

As explained in the previous section, it was difficult to trace the follow-up of public comments in the audit unit as there was limited systematic documentation of what happened in the audit unit, along with the confidentiality of using audit working papers as research evidence. Although the lack of traceability made it challenging to estimate the number of comments being followed up by the auditor, all the respondents at the audit unit had experience in following up the public comment as part of their audit. Hence, they have general knowledge about what kind of impact a public comment has on their audit and how it provides such an impact.

None of the auditors at either the national or provincial office level expressed the view that public comments have no benefits at all. Where a comment had been followed up as part of the audit process, the majority of the auditors at both the national and provincial level explained that it could assist them in making the audit more focused in terms of identifying risk, selecting the sample, or drafting an audit procedure. The auditors also argued that the public comments could assist them with identifying areas with higher risk; a senior auditor at the national office argued that:

> ‘For example, our previous audit and working paper suggested that the revenue account has low risk, but when we received a public comment about revenue, we can modify the risk (to medium or high)’. (Interview AC3)

This argument was supported by the financial audit guidelines for provincial offices that stated that the public comments are used by the auditor as one of the

factors to set the potential fraud score in determining the planning materiality level[38]. The guidelines suggested that the public comments can heighten the risk level of fraud potential from low- to medium-level (BPK, 2016a).

Another way that public comments assist the audit to be more focussed is by the role they have in selecting the audit sample. For instance, the auditors used the information about a specific working unit in the government agency mentioned in the comments to choose the audit sample. As one of the senior auditors at the provincial level argued:

> ‘It affects the sampling process of an audit. For example, the comment was about the HR unit, whereas in the normal sampling process, it will not get selected because of its small budget allocation. But with the comment, the audit team may choose it as a sample’. (Interview AWP2)

Moreover, the auditors also commented that following up the public comments required them to develop a necessary audit procedure, as expressed by one of the senior auditors at the national office:

> ‘Well, once we received the comments, we had the basic audit procedure, but the public comments made us more focused on the risk... Often, when there was public comment, we modify the procedure, well more like adding alternative procedures. So, we added more audit procedure'. (Interview AC3)

Second, the auditors at both the national and provincial level argued that comments were impacting their audit work by requiring further audit testing and the collection of more evidence. They argued that the comments mainly serve as a clue to seek additional information for the auditors. Hence, the auditors argued that they

[38] Planning materiality is the misstatement amount set by auditors at the planning of an audit. According to the auditing guidelines, public comments raise the risk score hence the materiality value.Other relevant factors to set the materiliaty value include previous year audit opinion, numbers of audit findings for the respective years, the follow up of audit recommendations, key personnel integrity, and internal control effectiveness.

need to test and collect more evidence. Two senior auditors at the national office explained that:

> ‘In my opinion [the comment] was not [audit evidence], because it was just a clue. We need to get the evidence from the audited entity; it must be their official document. So, the comment only served as a comparison to the actual evidence from that entity’. (Interview AC13)

Related to the previous point, the auditors argued that comments do not always lead to audit findings and report because it highly depends on the further audit test and evidence that the auditors perform upon the comments.

Third, the auditors argued that following up the comments requires them to reallocate time and human resources, as expressed by one of the senior auditors at the national office:

> ‘…well, following up the comment requires an extra time... since the content of comments was varied, I meant there are various information in one comment, so I assigned the task to two audit team members’. (Interview AC16)

Similarly, a senior auditor at the provincial level argued that s/he needed to adjust the audit scope, add new audit testing procedures, and allocate resources to follow up a comment:

> ‘the comment was related to the land procurement. Because it was an interim audit, so the land asset [testing] should not be the focus at that time yet. However, the public comments required me to allocate the workload among my audit team member, at least to check the compliance of the [land] procurement process with the regulation. So, I assigned one audit team member to check on that’. (Interview AWP4)

Fourth, the auditors argued that the comments also allow them to learn new information, such as the motives for actions. Even technically irrelevant comments still can be used by the auditors to make them aware of a problem and to plan an audit to

detect if the same problem still exists. As one of the senior managers in the audit unit at the national office argued:

> ‘So, from the comments, if it was already outdated, like the comment was about something happened in 2 or 3 years before, and it wasn’t relevant with our planned audit sampling, we still can learn from the information in the comment. "Oh, that's how they do it"... So, this becomes very beneficial information for us (in our current audit)’. (Interview SAC10)

Lastly, the auditors explained that comments impacted not only the audit, but also upon the BPK as an organisation. Public comments made the organisation aware of the main issues of the public and what they demanded in terms of the audit. It was part of the BPKs service to the public. One of the senior auditors explained that:

> ‘…yes, there is (the benefits), it was part of updating process that the public, represented by the comments, suggested that this is the theme that should be the priority (for audit), this is what the public needs. It (the comment) is there to support it. Well, it was more like a nonregular theme. Like for this year, this is what becomes public concerns and needs. We might capture that through the normal process, but it won’t be an audit focus if there were no public comments’. (Interview AC1)

Moreover, public comments indicated some public awareness of how the BPK works; hence, it enhances the requirement for the auditor to be more professional in performing his or her duties. As a senior manager at the national office argued:

> ‘so yes, it was more like input for us. That we really need to be more careful in performing the audit, in the sense that we have to be more professional, not careless. So, it's not like in the old days when we always feel right, and everyone else is wrong. So now the auditors have started to be more professional’. (Interview SAC14)

The PR officers cannot provide a useful comment on the impact of public comments on the audit because of their lack of information about what the auditors do with the comments. However, like the majority of auditors, the PR officers at the

national and provincial level argued that comments are expected to assist the auditor in focusing their audit, such as selecting the audit samples.

However, the auditors argued that overall, the impact of comments was limited mainly due to the challenges that they faced in following up the comments. The auditors argued that currently, the comments served only a small part in the audit. For instance, all interviewees explained that there is no specific audit ever performed solely based on public comments. The next section discusses in more detail the challenges that auditors faced in following up public comments, which led to the limited impact of comments.

8.4.1 **Challenges in managing public comments**

Most of the auditors at the national and provincial offices argued that they faced challenges in managing public comments. They pointed out three main challenges that limited the impact of public comments: firstly, the lack of resources and flexibility to take sufficient action with the comment; secondly, the absence of formal guidelines and a complex workflow made it difficult to follow up the comments; and finally, the auditors stated that the public often submits very limited information; thus, making it challenging to process the comments.

First, the majority of the auditors viewed that the BPK has limited flexibility to follow up the comments given the pre-determined audit planning and resources. The BPK had its audit programme decided two years earlier. Hence, comments need to be relevant to the pre-determined audit planning before they can be followed up further. As argued by one of the senior managers at the audit unit in the national office:

> ‘Well, supposedly, the comments are expected to be followed up by BPK... However, in reality, we are often hampered by limited resources and the irrelevancy of the comments with BPK responsibility. Moreover, the timing did not always match. The audit team was already in the field, or there was no audit

when the comments arrived. Hence, it was planned for the next semester audit. But the comments may not be relevant anymore, and the momentum has passed. So, yes, the comment can improve the quality of the BPK audit, but some factors limit its potential value'. (Interview SAC9)

A senior auditor argued:

'The challenge if the comment did not match with our audit scope...this means that before the comments, we already had our audit plan. It was difficult, so the decision was basically from the analysis process [of comments]. If according to the analysis, we need to follow it up in the audit, maybe it will not be in the same year, we delayed the follow up'. (Interview SAEP1)

Another challenge was the limited availability of human resources and budget. The auditors described the availability of human resources with the audit workload and argued that a high workload meant they could not immediately respond to comments. Senior auditors at the national and provincial office argued that:

'The limited time to follow this up. It takes time to follow up on the comments considering the audit workload. So, we need to realise that the comment, which probably came from all regions in Indonesia and very far away, may not be covered because of the planned audit sampling. We have limited funding. To do the audit, we need funding, and sometimes we are constrained by it'. (Interview AC7)

'When we're working on something else, we can't immediately respond to the comments. [if the workload is high] we usually delay it first, and come back to the comment later on, if we didn't forget...or got reminded by PR officers…We also have a tight schedule…answering the comments needs data and clarification'. (Interview SAC8)

Budgets were also a challenge as they influenced when comments could be dealt with. Even if the human resources are available, the BPK has no flexible budget allocation if the comments need to be followed up immediately. As a senior manager in the audit unit at the provincial office explained:

'in terms of time, in the first semester, most of our personnel are devoted to financial audit. But, in the second semester, the personnel are somewhat free. However, the flexibility of funding, in my opinion, for example, directly follow up the comments, was not as easy as the ideal. We still need to send a letter to

> the central office and depends on the 'on-call' budget. Currently, this type of budget is no longer available. So, I think the time constraint, limited information in a comment, and inflexible funding resources'. (Interview SAEP2)

The impact of limited flexibility of the BPK and resources was seen as being due to the current design of the public comments system. The auditors argued that there is no linkage between public comments and the BPKs audit priority. One senior manager at the national office attributed this to the higher priority of the BPK board members. S/he expressed that the current design of the BPKs response to public comments is tokenistic. The comments will only be part of the audit if they are relevant to the audit programme and planning. It never becomes input for a future audit.

> 'Yes, to be honest, I want to say that the impact is limited. As long as BPK is still using the political process to select its board member. This process is impacting the values from top to the lowest official. The priority is about how their political interest can be implemented in the form of the audit assignment. Meanwhile, the public comments will be considered as information [in the audit] if its relevance with the audit. Not become an input into planning an audit. So, when there was a comment relevant to an audit, we make it part of the audit. As if we have accommodated public comment, while in reality, it was just coincidence because we are doing the audit which the comment is relevant to it. Not become an input for the following year. Well, this is my personal opinion, but this is what I feel'. (Interview SAC4)

Second, the auditors both at the national and provincial level argued that the lack of formal guidelines, together with a complex workflow, were key challenges faced by them. They argued that it was difficult to have smooth coordination between the parties involved in public comment management, and the extensive range of coordination between the PR unit and the audit unit was seen as the cause for the limited response of comments. One of the senior managers in the audit unit at the national office argued that:

> 'At the national office, the range of coordination is extensive. At the provincial office, the PR can just talk directly to the audit unit like "how was the letter?" If

> the audit unit said they couldn't [follow it up], the administration unit will draft the letter and signed by the head of provincial office; the process is done. At the national office, it's difficult, and the letter has to be signed by the board member'. (Interview SAC10)

Coordination between the audit unit and the PR unit is also challenging when comments are received at the national office, but require follow-up at the provincial level. The work unit in the national office that supervised provincial offices explained that they did not have the authority to follow up the comment or even demand any feedback from the provincial office. They only expected a response from the provincial office for the significant findings after following up the comment.

Furthermore, the auditors argued that organisational silos made it difficult for the auditors to follow up comments, especially if the response involved coordination across audit work units. One of the senior auditors at the national office argued that:

> 'Inside this organisation, we are still work in silos, we only see our authority, it becomes only that. We don't see the organisation's interest as a whole'. (Interview SAC9)

Similarly, another senior manager at the audit unit in the national office explained that:

> 'Several projects involved not only one ministry. So, the project involves different ministries. It was challenging to make the coordination because we don't have a mechanism for joint audit. For instance, the work construction where there was a streetlight on it. So, when these two things were reported, we can't have a joint audit. There is not one mechanism that says we are BPK'. (Interview SAC4)

The response is also challenging because most of the auditors, both at the national and provincial office, explained that there were no formal policies about managing comments in their audit unit. Hence, they did what they considered as common practice, as explained by one of the senior managers in the audit unit at the national office:

> ‘I think there should be a clear mechanism and procedure for BPK. Because I do not know whether by reporting it to the first echelon was enough, or I should report it to the board member. It wasn't clear about the procedure and mechanism, so what we did is a common practice. Including from the PR office, they haven’t communicated to us about the mechanism yet’. (Interview SAC11)

The absence of formal procedures also made dealing with the comments confusing. For instance, the auditors argued that they did not receive any feedback if their analysis was sufficient to be considered as a response to the public. Moreover, the auditors felt confused if there was a different expectation between the higher management and the staff that follow up the comment, where, for instance, higher management expected the comments to be followed up even if, according to the staff, they only have limited supporting documents.

One of the senior managers in the audit unit argued that:

> 'sometimes there is no supporting evidence, but the higher management wanted it to be followed up, it was challenging. So, most of us just say that there is no evidence, that's it'. (Interview SAC8)

Another auditor explained that these different expectations between the higher management and the staff sometimes lead to the adjustment of audit findings to make it align with the higher management expectations.

Third, the auditors at the national and provincial offices argued that the significant challenge in processing the public comments was the limited information sent by the public to the BPK. They argued that the impact was limited because the comments were either false, lacking in sufficient evidence, irrelevant to BPKs roles and function, lacking proper contact information, or considered as not significant, as explained by one of the senior auditors at the national office:

> ‘Yes, it provides benefits; there is an impact. Even though currently it's not too significant. But it could be significant as long as the information submitted was

> significant. If the information in the public comment is valid, it will be very helpful to the audit team'. (Interview SAC14)

The auditors at the provincial level agreed that the public comments they received still had minimum information. They required further testing and the collection of more evidence to follow them up. As a senior manager at the audit unit in the provincial level argued:

> 'Most of the comments, we had difficulties to follow it up because, for instance, they reported that the village head embezzled public money without further explanation. Often it was just one sheet of paper, sometimes without contact information. How are we going to confirm it? it's very minimum, most of the information in the comment is very minimum'. (Interview SACP3)

8.5 Conclusion

This chapter aims to determine the impact of public comments on the audit process and explore the factors affecting this impact. In managing public comments, auditors use their discretion by developing some practices in dealing with comments in order to make their task more manageable. However, unlike the PR staff, their practices were not focused on the citizen interface, but mainly on organising their work, so as to control the work situation and husband their resources.

This study found seven discretionary practices in managing public comments in the audit unit. The auditors exercise discretion when they verify the comments, determine the criteria they use to verify the comments, and the action needed to act on the comments. The auditors verify the comments either before the audit starts (if by the person in charge of the dossier) or during the audit process (if by the audit team). Additionally, the auditors developed verification criteria using three interrelated considerations: administrative requirements, resources, and professional judgement. Whether and how these criteria are implemented also depends on the judgement of

the auditor who analyses the comments. Like the PR staff, the auditors also have different parameters for each criterion they use. Moreover, the auditors have discretion to decide what action they take for comments that they find to partially meet requirements. They either still use the comments as part of the audit, delay the follow-up and refer the comments to the government agency's inspectorate, or take no action at all.

It is not easy to pin down why a specific action was taken regarding the comments because auditors used all these criteria simultaneously. A possible explanation for this might be that the auditors had a different definition of, and place a different value on, each criterion they used. These differences were most apparent when they found comments that, according to them, only partially met the requirement. Those who emphasised administrative requirements followed up on the comments that met this criterion, even if other criteria were not fully satisfied. The interviews also indicated that higher management decisions were influential in deciding whether to follow up the comments. The auditors argued that their role is limited to analysing the comments. Higher management's role is significant in increasing the chance of a comment being acted upon, especially if it was sent directly to them, even if it was only verbally communicated.

The reasons for this discretionary action can be partly attributed to the challenge the auditors identify in managing the comments. The auditors at both the national and provincial level point out the main challenges, which they argued limited the impact of public comments, namely, no linkage between PCM and the audit planning process, limited human resources and budget, had made no formal guidelines and a complex workflow, and limited information received from the public. These challenges were agued as significant in explaining the impact of public comments.

It is challenging to measure the impact of public comments on audit due to the lack of systematic documentation at the audit unit. However, despite all the difficulties they set out, all the auditors interviewed at both the national and provincial level argued that the system of examining public comments was beneficial. Most of the auditors argued that the public comments system in the BPK served as additional information to achieve audit objectives. Comments were used instrumentally as a means to an end. If the comment passed the verification process and was relevant to the current or future audit planning, then it would be used as part of the audit process. The majority of the auditors interviewed explained that public comments could assist them in making the audit more focussed in terms of identifying risk, selecting the sample, and drafting the audit procedure.

Only a minority of the officers argued that public comments were not only used for these instrumental reasons. These auditors argued that public comments helped to make the organisation more aware of what the public demands from the audit, that is to say, making the organisation more responsive. Furthermore, public comments also indicated a level of public awareness of how the BPK works, and as such, required auditors to be more professional in performing their duties, potentially making the organisation more accountable.

The next chapter brings together the research findings set out in Chapters 6, 7, and 8, linking them systematically to the research questions and the topic as a whole, and in relation to the literature reviewed in Chapters 2 and 3.

9 DISCUSSION AND ANALYSIS

9.1 Introduction

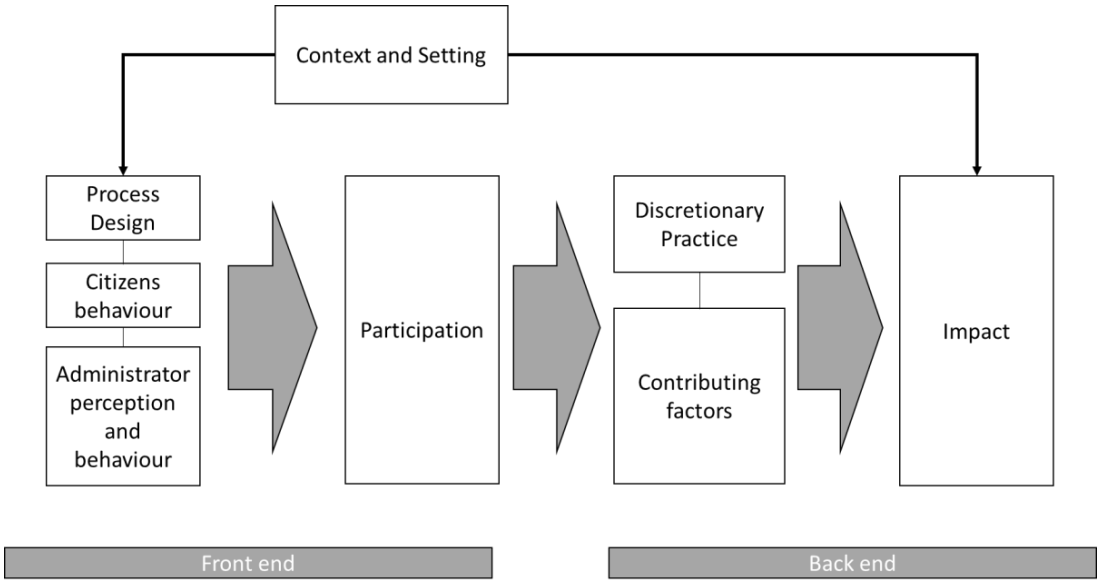
This chapter discusses the key findings from the previous chapters and interprets their significance in the light of what is already known in the literature. The present study was designed to analyse the introduction and evolution of public comments in the BPK, determine the impact of public comments on the SAI audit process, and explore the factors affecting this impact. Five main research questions were posed, seeking to address two main research objectives, as summarised in Table 9.1 below:

Table 9.1: Summary of Research Objectives and Questions

Research objectives	Research questions
To analyse the introduction and evolution of the public comment mechanism in the Indonesia Supreme Audit Institution (SAI)	1. What drove the introduction of the Public Comment Mechanism in Indonesia SAI? 2. What is the Public Comment Mechanism process design? 3. How did the levels of public participation in the Public Comment Mechanism evolve between 2016 and 2018?
To determine the impact of public comments on the Supreme Audit Institution (SAI) audit process and explore the factors affecting this impact	4. How do officers use their authority to determine whether and how public comments are acted upon? 5. What are the impacts of public comments for the SAI audit function?

The analytical framework (see Figure 9.1) developed in Chapter 3, based upon insights from both the citizen participation and SLB literature, is used in this chapter to address the research questions.

Figure 9.1: Analytical Framework for the study



The chapter is divided into two sections, each dealing with one of the main research objectives and addressing the associated research questions. The first section analyses the introduction and evolution of the BPK public comment mechanism (PCM) and the significant factors that influenced these developments. Relevant factors are grouped in three theoretically and analytically informed categories: process design, citizen behaviour, and the administrators' perceptions and behaviours. The contextual factors are discussed in relation to other elements, and it's mentioned where it is relevant such as the citizens behaviour and administration perception and behaviour.

The second section explores the key factors accounting for whether and how public comments are acted upon, and the impact of public comments on the audit, from the administrators' perspective. It examines administrators' discretionary practices at the front-line level in processing the comments and how such practices

impact decision-making process. This chapter concludes with a statement of the main arguments developed from the discussion of key findings.

9.2 Introduction and Evolution of the Public Comment Mechanism

9.2.1 What drove the introduction of the PCM in the BPK?

The first research question in this study sought to determine how and why the public comment mechanism is introduced by exploring the key contextual factors influencing the enactment of the legal framework for receiving public comments. The enactment of the formal policy for the PCM is chosen as the starting point of analysis because the legal framework affects where, when, why, how, and by whom there is direct public engagement (Nabatchi and Amsler, 2014). Chapter 5 discussed in detail the whole government reform of public information and public services in Indonesia post 1998, which provides the context for the enactment of the legal framework for receiving public comments. By the turn of the century, the public's right to information was being acknowledged, and a reform process was gathering momentum that enabled the introduction of the PCM and determined the form of the mechanism. The Documentation and Information Management Officers (*Pejabat Pengelola Informasi dan Dokumentasi* – PPID) and the Centre of Information and Communication (*Pusat Informasi dan Komunikasi*-PIK), where the public can send their comments formally to the BPK, appear as a response to the enactment of Law 14 of 2008 concerning the Public Information Disclosure Act (INDONESIA, 2008) and Public Service Law 25 of 2009 (INDONESIA, 2009). This process of reform was not unique to Indonesia; similar processes elsewhere have been analysed by Guillan Montero (2015), who found that engagement practices followed major fiscal reforms in Korea following the 1998 financial crisis, and from whole government reform on transparency and participation in Costa Rica and the Philippines.

Another contextual factor influencing citizen engagement was linked to the significant changes in the organisation and work of the BPK following the reform era. The third amendment of the 1945 Constitution in 2001 had strengthened the BPK's position within the state administration. It was increasingly seen as an independent and professional institution, with the freedom to carry out its mandate as one of the state key institutions that hold the government accountable to citizens (INDONESIA, 2002). This higher degree of BPK independence provided a window of opportunity to engage beyond their traditional mechanisms and stakeholders. Following the reform era, the BPK no longer only engaged with the central government and House of Representatives, but also as Indonesia moved towards decentralisation, the BPK engaged with the regional House of Representatives, the local government, and the citizens (INDONESIA, 2006). This experience further supports the argument made by Cornejo et al. (2013) that greater SAI independence can provide an important opportunity for increased engagement with citizens.

9.2.2 **What is the PCM process design?**

This section specifically focuses on factors that influenced the *front-end* of participation (see Figure 9.1). One key factor in particular interest is process design. Process design is a significant factor in public participation because it influences the quantity and quality of the participation (Bryson, 2013, Nabatchi, 2012b, Nabatchi and Amsler, 2014, Fung and Wright, 2003, Fung, 2006). Design elements include the objectives, the selection and recruitment of participants, recurrence, the mode of communication, and the connection between participation and action. The PCM process design and its impact on participation, in respect of each of these elements, is summarised in Table 9.2, drawing on the research findings set out in Chapter 6. However, findings relating design variables to impact must be interpreted with caution

because this research did not compare the PCM design with other mechanisms. It is possible that some mechanisms with different designs could produce similar or different results.

Table 9.2: Analysis of Process Design elements of the Public Comment Mechanism

No	Process Design Element	PCM	Impact on participation in PCM
1.	Objective	No explicit written objective.	Without a clear objective, the officers have their own ideas about the purpose of participation. These perspectives influenced the ways the officers shaped and managed public comments.
2.	Selection and recruitment of participants	Voluntary self-selection	It is open to whoever wishes to participate. It does not set out to be representative. In practice: • the participants came from various backgrounds with different levels of skill and knowledge. Participants that had a better knowledge of the role and processes of the BPK and/or reflected higher profile issues were more likely to have comments taken more seriously • some citizens gave their personal views, including seeking to redress individual grievances; but also, groups and civil society organisations used the process, sometimes, it was claimed, for political advantage
3.	Recurrence and iteration	Ongoing process	The BPK institutionalised the process of receiving the public comments by establishing written formal procedures, including the channels for sending the comments, and the working units responsible for processing the comments at both the BPK national and provincial offices.
4.	Communication mode and medium	A Non-deliberative two-way communication mode.	There was no deliberative process involving a dialogue between the auditing staff and citizens. It heavily relies on the BPK authority and responsibility to verify the comments, to decide upon the criteria used to verify the comments, whether or how to respond to the public comments, and to decide if public comment is valuable for their work. A variety of media to submit comments were available but the majority of participants sent comments electronically.
5.	The connection between participation and action	No explicit connection between PCM and audit planning	No direct link between PCM national procedures and audit process. The officials commit to receive participant input but preserve their authority and power to determine whether there is any or no resultant action.

As established in Table 9.2 above, the PCM process design influences participation in two ways: the level of officer authority in shaping and managing participation, and who participates and what information is sent to the BPK. These points are discussed below.

The design influences the level of authority of officers within participation

This study found that the PCM's formal policy tended to enable administrative discretion in shaping and managing the public comments. Greater administrator control is encouraged by the lack of any explicit written objective for the mechanism, the absence of specification on how to process the comments, the absence of deliberative dialogue between the staff and citizens, and the lack of an explicit connection between the PCM and audit planning. This type of design is also consistent with the majority view of the officers who considered themselves as experts better placed to make a rational value-free decision.

The PCM was introduced without an explicit written objective. None of the formal policies for receiving public inputs through the process set out the objective of receiving public comments. Additionally, although the BPK has institutionalised the process of receiving public comments by establishing written formal procedures and identifying the working units responsible for processing the comments at both the BPK national and provincial offices, the process does not specify in detail how the auditors should process the comments, and these officers have nearly full discretion. Nearly the only detail specified is the time limit for a response, but the responsibility for achieving this is placed upon the public relations units who have little authority to determine the output. As discussed in Chapter 7 and Chapter 8, the officers at the public relations and audit units between them determine the medium to receive

comments, the ways in which they verify the comments, the criteria used to verify the comments, and whether or how they respond to the public comments. They also decide whether the public's input is useful.

These results corroborate findings from Eckerd and Heidelberg (2020), which show that when participation is formalised, the laws that create spaces for participation also tend to enable administrative discretion in order to attain the administration goals. The public administrator exercises their discretion by determining the extent of participation, choosing the participation space, choosing the participant, and determining the public input's usefulness (Eckerd and Heidelberg, 2020). (Section 9.3.1 provides a detailed discussion of how administrators use their discretion in respect of the PCM).

Formally, the PCM design adopted a two-way communication mode, with some degree of dialogue between the citizen and PR staff in the verification stage. However, there was no dialogue between the auditors and the citizens regarding their comments. Even the limited communication between the commenting participant and the public relations staff can hardly be said to be deliberative communication. Typically, if it happens at all, it is restricted to seeking further factual details. As demonstrated in Chapter 7, there was no process aimed towards problem solving, or an open and accessible process, or consideration of the values and emotions in the process (Gastil and Levine, 2007). Moreover, there was no facilitation process (Rowe and Frewer, 2005) that might help engage the participant to elicit comprehensive and appropriate information. The mechanism choice often only seeks to do no more than receiving public input, and the participants' views do not often translate into decision (Fung, 2006). It heavily relies on the BPKs authority to verify and decide if the comments were acceptable.

A key outcome of any comment made under the PCM would be for it to be reflected in the auditing work of the BPK, but the process is not designed with an explicit connection to audit planning. The existing audit guidelines only refer to public comments in general rather than in respect of the PCM. As shown in Chapter 8, only comments that officers have decided to have been verified could be part of the audit process. There is no direct authority (Fung, 2006) for the citizens to influence the auditor's action. Indeed, the analysis of the content of comments suggested that for the citizens, too, participation may not be directly linked to influencing public audit, with evidence that comments are more likely to reflect individual preferences or personal benefits, or to further civic obligations, with limited expectation of influencing public action through the audit programme (Fung, 2006). Without the direct link between the PCM and audit, the impact of participation on the audit relies heavily on the official's discretion.

How the design influences who participates, how the citizens deliver comments, and what information they send to the BPK

The voluntary self-selection design of the PCM means that it is open to whoever wishes to participate (Fung, 2003, Fung, 2006). However, the take-up of opportunities to comment is still generally low. As shown in Chapter 6 and Chapter 7, the participants came from various backgrounds with different levels of skills and knowledge, but the study found that the group participants, such as NGOs, seemed to be more skilled and knowledgeable about requirements than the general public.

Given that citizens can self-select to participate, their comments may not represent the community they are coming from (Fung, 2003, Fung, 2006, Nabatchi, 2012a). However, it is evident from the PCM design that the process aims to give

citizens a chance to give their personal views, and does not set out to be representative. The findings in Chapter 6 have suggested that personal interest dominates citizens' motivation to participate in the PCM. However, in some cases, a sense of identification with a local community may motivate those who make comments, or a wish to fulfil a sense of civic obligation (although some officers thought there were cases where civic groups had sought to gain political advantage). According to the sampled public comments, for individual participants, participation often related to a personal issue or need (section 6.3.2 provides a detailed discussion on public comments topics).

The PCM design provides various channels for the citizens to deliver their comments, such as in person or online. As Chapter 6 demonstrates, citizens were more inclined to use electronic media (such as mobile applications and the website / e-PPID) to submit their comments rather than traditional channels, such as the postal service. However, this shift from manual to online platforms mostly came from those commenting in an individual capacity. The group participants still preferred to use traditional channels, such as the postal service or in-person, to submit their comments (section 9.2.3.1 below discusses this in more detail).

9.2.3 How did the levels of public participation in the PCM evolve between 2016 and 2018?

This section specifically focuses on factors that influenced the *front-end* of participation (see Figure 9.1), which can be demonstrated to impact the extent to which the public participates. Two key factors in particular are considered in the analytical framework: citizen behaviour, and administrators' perceptions and behaviours.

The national office datasets between 2011 and 2018 indicated that the volume of comments at the BPK national office tended to be low, and showed a decreasing trend. It was established in Chapter 6 that the number of comments peaked in 2016, with 951 public comments, and reached the lowest number in 2018, with only 265 public comments. At the sampled provincial office, the data suggested that the volume of comments was also generally low between 2016 and 2018.

9.2.3.1 Citizen behaviour

Citizen attributes and behaviour (see Figure 9.1 in the framework) are critical factors in influencing public participation (Schafer, 2019). Five themes emerged regarding citizen behaviour from the analysis of the public comments' dataset, samples of public comments obtained during the fieldwork, and interviews with officers responsible for public comments management. These themes are discussed below.

Skills and knowledge

As explained in Chapter 7, the national dataset of public comments indicated that most of those who participated lacked sufficient skills and knowledge about the requirements for sending in comments. The national office data between 2016 and 2018 indicated that the majority of comments were categorised as '*cannot be processed further*' primarily because they did not meet the requirement for public comments, including the lack of supporting documents or evidence to support the comments, the lack of relevance to the BPK roles and function, or a lack of clarity in the information submitted (see section 7.2.1). Additionally, interviews with both PR staff and auditors suggested the significance of limited citizen skills as explaining participation in the PCM (see section 6.3.3). Even when the comment was 'verified' and sent to the audit units, auditors at the national and provincial offices argued that

the limited information submitted by the public presented a significant challenge in processing public comments (see section 8.4.1).

The importance of citizen skills and knowledge for effective participation, including the ability to speak in public, write letters, and utilise resources that support such activities, such as internet access, is fairly well established (Lowndes et al., 2006). But, in the PCM process, the required skills include understanding the requirements of the process, knowledge of the BPK roles and function, access to information to support their comment, and an analytical capacity and skill to draft the comment itself. The audits undertaken by the BPK are technical and highly skilled, and the PCM has been established largely from that perspective rather than from the lived experience of citizens who comment. But, this balance between maintaining the integrity and independence of the audit, on the one hand, and public participation, on the other, is not new (UNDESA, 2013, Cornejo et al., 2015b, Cornejo et al., 2013, Ramkumar, 2007, OECD, 2014, Bhandari, 2014, Kim, 2015), and is also not easy to achieve. The PCM, amongst other considerations, has to operate within a political context (audits may have political consequences that can be sought to be manipulated), and the PCM can be seen as a way of addressing a grievance that is better addressed by other means. The very idea that a public comment needs to be formally 'verified' (as discussed in Chapters 7 and 8) makes a statement about where this balance is being drawn from and the importance given to expert skill, vis a vis, local knowledge.

Prior studies have noted the significance of skills and resources associated with socioeconomic status. Those who are wealthier and better educated are more able to participate (Beard, 2005, Beard, 2007, Fiorina, 1999, Lestari et al., 2015, Lowndes et al., 2006). What this study adds is the finding that skills and knowledge are also

different between individuals and organised communities. In the PCM, the lack of skills and knowledge on requirements was more apparent for those commenting in an individual capacity than for those representing a group. According to interviewees, group participants such as NGOs were more skilled and knowledgeable about requirements than the general public (see section 6.3.3 and section 7.4). These findings further support the idea of civil society's significant role in increasing transparency and participation in Indonesia (Hans et al., 2010, Siregar et al., 2017). Although previous research has shown that Indonesian CSOs were inexperienced in their analysis skills (Antlöv and Wetterberg, 2011), the current study found that CSOs have better analytical skills than the general public.

Furthermore, this study demonstrated that skills and knowledge are also significant for becoming a more active participant (Johann, 2012). The PR officers at the national and provincial level argued that most of the participants just sent in their comments and never asked further. Hence, the public was either unaware of the process or sent the comments more as a protest rather than seeking to provide information to stimulate change in the BPKs audit processes. The PR officers who interact with citizens explained that those who chased responses to their comments usually came from the group participants (as discussed in section 7.4).

This finding, however, must be interpreted with caution because of the relatively high degree of discretion of the officers to filter the comments (as discussed in section 9.3.1). However, in an Indonesian context, the lack of citizen skills and knowledge regarding the requirements for public inputs or comments in participation exercises is not new. For instance, according to The Indonesia National Eradication Commission report (*Komisi Pemberantasan Korupsi* – KPK) in 2019, only 46% of the public comments were considered verified and met the requirement (KPK, 2020). No

previous study has investigated why and how this is happening. Although the numbers of group participants in this study are quite small[39] and might not be representative of CSOs in Indonesia in general, the research has shown the importance of citizen skills and knowledge for effective participation with SAIs, and how important this is for ensuring proactive participants.

Sense of Identification

In Chapter 6, it was established that between 2015 and 2018, citizens sent comments on relatively similar topics. The analysis of comment topics at both the national and provincial level found that most of the comments reported issues at the local level, such as the village fund[40]. Some examples of public comments suggested that the sense of territorial sensibility (discussed by Oebrien et al. (2017)) encouraged participation, with participants coming from the same region as the issues being reported. Again, this may be seen as pertinent to the earlier discussion of expert audit skill and local knowledge, that local knowledge is an important issue motivating participation. It seemed as if comments were sent by those who care deeply about the issue and want to make a difference. Many participants make contact when they have a personal issue impacting their life, with examples such as comments about a land dispute or a late payment of salary (as discussed in section 6.3.2).

These results seem to be consistent with other research, which found that the driving factor for engagement is territorial sensibility (Oebrien et al., 2017) or linked to a sense of identification with a local community (Lowndes et al., 2006), where local

[39] According to the national office dataset, the numbers of the group participant were 442 groups in 2016 and then significantly drop to 34 groups in 2018. SMERU Research institute recorded there were 1,631 NGOs in Indonesia as of March 2021 https://smeru.or.id/en/content/ngo-database

[40] VF is the Indonesian Government transfer scheme program to the village level based on the Law 6/2014 (Village Law). The objective is to help the village governments finance development, community empowerment and other social activities at the village level

citizens had a greater interest in the local issue within their 'district zone' (Sounman, 2015). The finding also accords with the earlier observations, which showed that citizens who participate are those who care more about an issue (Fung, 2003, Nabatchi, 2012a), and feel like they can make an actual difference (Sjoberg and Peixoto, 2017), and wish to fulfil a sense of civic obligation (Fung, 2006). This study also supports evidence from previous research showing that citizens made comments when they had a personal issue or need (Thomas and Melkers, 1999).

But, this discussion raises some important issues. Much of the research that has been carried out on understanding motivations for public participation has not specifically looked at citizen motivation to participate in countries in the Global South, such as Indonesia, and in the specific context of SAIs. Thus, more work could be done to investigate the specific context of countries like Indonesia and the specific services provided by SAIs.

Information technology

This research has argued that while individual citizens were more inclined to use electronic media as a means of communication, it appears to have had no significant impact on either increasing levels of participation or public skills and knowledge to meet the PCM requirements. The volume of comments showed a decreasing trend at the same time that citizens were more inclined to using electronic media (such as mobile applications and the website / e-PPID) to submit their comments rather than traditional channels, such as the postal service (see section 6.3.4). Given that Indonesia is the fourth largest smartphone market worldwide, with users reaching 199.2 million in 2021 (Wolff, 2021), the increasing number of comments being sent through mobile apps is not surprising.

Perceived ease of use (Davis, 1989) might explain participant behaviour in using the online medium, but the increase in the use of information technology seems to have had only minimal success in meeting the requirements for a comment to be forwarded to the audit unit. Given the technical nature of what is required for verified comments, participants may be finding the online medium almost “too easy”, consequently sending comments without fully acknowledging the requirements, such as providing sufficient supporting documents or evidence to support the comments.

Additionally, this shift from manual to online platforms mostly came from those commenting in an individual capacity. The group participants still preferred to use traditional channels, such as the postal service or in-person to submit their comments. At the provincial offices, the participants, both individual and group, primarily used traditional ways to send their comments, although electronic media to submit the comments, such as via the website or email, were provided.

The research has been unable to fully explain why group participants were more reluctant to use the online medium. It may have something to do with limited knowledge of the PCM’s existence among CSOs, or even among the public in general because the volume of comments is generally low. Prior research on complaints systems in Indonesia have noted that limited public knowledge on the systems’ existence significantly limits its use (Siregar et al., 2017). Another possible explanation for this might be that the group participants have a low perception of the utility of the online medium compared to other platforms (Davis, 1989). For example, it could be that information technology was considered as less formal than paper-based, with CSOs wanting to adopt a more legalistic approach to the comment system. Moreover, it might be argued that group participants chose a face-to-face transfer of information because it was less likely to be misinterpreted, and thus, perceived as being more

likely to generate a response (Rowe and Frewer, 2005). Sending comments by post might also be more convenient for group participants as they were more likely to attach supporting evidence for their comment, and thus, regarded as being more secure and reliable (as well as not requiring the technology to scan and encrypt).

Anonymity

The results of this research indicate that anonymity is crucial for the public to participate. At the national level, some of the comments were categorised by the staff as 'cannot be processed further' because they were sent without contact information (see section 7.2.1). At the provincial level, the officers argued that anonymity led to more comments being sent by post than by electronic media (see section 6.3.4). In this context, anonymity seems to be related to becoming invisible and avoiding exposure (Asenbaum, 2018). Due to the nature of the topic reported (e.g., an alleged act of corruption and misuse of state / local funds in the comment) the participants tried to protect themselves from being identified.

Previous studies have suggested that the citizens made a calculated risk of revealing their identity when sending a type of comment on the topic of corruption (Su and Ni, 2018). Although this kind of topic might be best associated with an anonymous comment, the PCM national procedure stated that the citizens need to enclose a copy of their ID when sending comments. The officers also used this as criteria when screening the comments (see sections 7.2 and 8.2.1). Thus, there is a different expectation between administrators and citizens regarding the use of ID to send public comments. The officers argued that it is necessary as it allows them to ask for further information regarding comments from the participant if needed, but conversely, it risks

missing information on significant issues, notably corruption, by deterring comments on sensitive matters.

Public trust

The officers who were interviewed argued that public trust was significant in explaining why the public chose to submit their comments to the BPK. The officers argued that citizens directed comments to the BPK (rather than other government agencies) because of relatively high levels of public trust in the BPK. Moreover, some public comment samples supported the officers' argument that the public trusted that the BPK would do something about their comments in cases when another organisation had not responded to them. The samples of public comments also suggested that the citizens viewed the BPK as a more responsive institution (section 6.3.3). In January 2021, a public survey with 2000 respondents showed that the BPK ranked 6th of 17 government agencies according to the level of public trust to government institutions (Bayu, 2021). Hence, the public valued the BPK as a credible organisation in performing its responsibility to hold the government to account.

This study supports evidence from previous observations that high levels of trust in the government, and citizens' perceptions of government responsiveness, are more likely to lead them to participate (Lee and Kim, 2018, Lee and Schachter, 2019). However, these results need to be interpreted with caution. First, the samples of public comments that supported this argument are limited. Only two out of twenty documents indicated that the public sent their comments to the BPK because they received no response from another relevant agency. The other comments either did not make any statement about why they sent the comments to the BPK or listed the whole of law enforcement as the recipient. Second, the wider BPK public survey only measured

general levels of trust, but did not specifically survey citizens' willingness to send their comments to the BPK, for example, when anonymity is not permitted. Further research, with more focus on trust and participation in the context of SAIs, is required before it can be firmly argued that trust is a significant factor for stimulating public comments.

Moreover, due to limited information on PCM participants' demographic characteristics, this research was not able to explore some propositions in the literature regarding reasons for the public to participate, for example, socioeconomic factors (Lowndes et al., 2006, Thomas and Melkers, 2001, O'Brien et al., 2017, Woods, 2009, Adres et al., 2016, Clark et al., 2013, Arceneaux and Butler, 2016, Kim et al., 2011); calculations that benefits outweigh costs (de Lancer Julnes and Johnson, 2011, Bovaird, 2007, Stanley and Weare, 2004, Lens, 2007, Eversole, 2011, Sounman, 2015); or how far prior participation is considered as a significant predictor for future participation (Thomas and Melkers, 2001, Coleman, 2014, Stanley and Weare, 2004, Nesbit and Reingold, 2011, Berner et al., 2011). Again, further research is needed to understand citizen behaviour in the PCM in relation to their demographic characteristics, motivations, and participation history.

9.2.3.2 Administrator behaviour towards the public

Another influential factor in shaping public participation is the public administrator's perceptions and behaviours (see Figure 9.1 in the framework). Prior studies have noted the importance of administrator perceptions, beliefs, and behaviours, and suggested that they influence not only the level of participation (Schafer, 2019), but also the adoption of the participation mechanism and the use of citizen input in decision-making (Pedersen and Johannsen, 2016, Yang and Callahan, 2007).

The discussion of administrator behaviour in this section focuses on how public administrator perceptions and behaviours influence the level of participation and uphold the current participation mechanism; section 9.3 (below) will look at administration discretion, when discussing the '*back-end*' of the participation process, i.e., how administrator behaviour shapes the way that public comments influence their work.

The broad conclusion of this study is that a lack of administrator responsiveness made citizens reluctant to send their comments to the BPK, and that citizens' limited knowledge about the BPK deterred a more proactive citizen involvement effort.

Feedback to citizens on their comments

Prior studies have noted the importance of the administrators' responsiveness in shaping whether citizens participate and for how long (Lowndes et al., 2006, Mosley and Grogan, 2013, Sjoberg and Peixoto, 2017). The results of this study show that responsiveness is still lacking in the PCM. The data from the public comments monitoring report at the national office between 2016 and 2018 suggested that many public comments categorised as '*forwarded to be followed up*' were outstanding for months, with some comments even unsettled for more than a year after being received by the BPK (see sections 7.2.1 and 7.3). Additionally, the PR staff that act as a gatekeeper between the citizen and the auditor could not provide much information on what happen with the public comments once they are in the audit unit. A detailed study of the citizens who did or might comment was both beyond this study's resources and currently impractical because of the anonymity of the data provided by the BPK. Without such work, it is difficult to draw firm conclusions. Nevertheless, it is argued that the use of the comment mechanism is low because citizens are reluctant to send

their comments to the BPK as they have no way of knowing if they are being listened to or if their view has been considered. Consistency with the findings in the previous research could confirm the general research on this area. Further work that collects citizens' views / experiences of the PCM is required in order to validate this proposition.

From the interview data, it appears that these slow responses are related to the high degree of discretion that is encouraged by the mechanism itself. The absence of an overall objective for the mechanism, the different responsibility between the public relations units and the audit units, the absence of formal guidelines at the audit unit, the absence of any easy way to link comments to an audit programme, and especially the lack of resources and flexibility in the audit units all effectively mitigate against a responsive service. This finding accords with previous studies showing that 'excessive' or 'unwarranted' bureaucracy are significant hurdles to effective participation (Kweit and Kweit, 1981, Yang and Pandey, 2011, Siregar et al., 2017, King et al., 1998).

Officers' perspective on public involvement

An important finding from this study was that most of the officers interviewed expressed concern about whether citizens should have any greater involvement in audits than that afforded by the existing PCM. The PCM, while not perfect, was deemed sufficient as a means for receiving public input. Regarding administrators' attitudes towards citizen participation, previous studies have suggested that the perceived benefits and costs of participation (Liao and Schachter, 2018), and the level of participation and participants' representativeness (Migchelbrink and Van de Walle, 2020) all influenced administrators' support of citizen participation.

Although a minority of the officers mentioned monetary cost and benefit calculations directly, they did make many observations that relate to a wider

understanding of the terms. As was discussed in section 6.3.3, the auditors had doubts about the public's skills and knowledge of audit techniques; they questioned the public's trustworthiness; they were concerned about the negative impact of public involvement in audit on the BPK's independence; and importantly, without the leadership that might have been provided by a clearer formal policy on public involvement in audit , the benefits were, in their mind, far from certain. Meanwhile, the costs to these staff were clear: more work, bureaucratic confusion, and greater risk. These interrelated factors were considered significant by most of the officials when deciding whether to involve the public in their work.

This finding is related to the officers' implicit and sometimes explicit beliefs that citizens are not yet a partner, but are more like clients (that is to say, passive service recipients), with the BPK as the expert. The role of the citizen as having important, expert local knowledge that could benefit an audit is not yet widely acknowledged. The citizen, within this view, is permitted to provide input, but the decision to turn that input into action heavily relies on the officer's discretion. This belief suggested a traditional public administration model where administrators are considered experts in making a rational value-free decision. Citizens are considered to lack sufficient knowledge in order to be involved in decision-making (Callahan, 2007). Citizens are expected to comply and accept the actions of the experts. In the BPK, this is indicated by the fact that citizens are not the main reference group that defines the organisation's role and function in the BPKs strategic plan of 2006 – 2020 (BPK, 2005). This belief might lead to the citizens feeling 'unwelcome' because the officers cannot build a positive relationship with participants and demonstrate an ability to use public input meaningfully (Schafer, 2019).

Moreover, this study shows that the officers tended to have a sceptical view of participants coming from groups. They argued that these groups were motivated by vested interests and lacked a real commitment to change. The officials' lack of trust in citizens is seemingly deterring a more proactive citizen involvement effort. Without trust, the officers are likely to discourage citizen involvement (Yang, 2005).

In the Indonesian context, the reluctance to enable greater public involvement and the officers' sceptical view of CSOs might be related to the authoritarian era's legacy. For more than three decades, CSOs have been viewed as part of the problem instead of part of the solution (Ibrahim, 2006), implying that citizens could only have limited or no access to involvement in government affairs (OECD, 2016), alongside a lack of trust in citizens' abilities and demands (Kristiansen et al., 2009). Moreover, the authoritarian regime's legacy supported the perspective that the design and delivery of public service is the domain of government, with citizens simply being the end-users (Choi, 2007, Hans et al., 2010, Antlöv and Wetterberg, 2011, OECD, 2016). These views also applied to the BPK because during the Soeharto era (1966 – 1998), the executive fully controlled the authority of the BPK.

However, the Soeharto legacy not only impacted upon government officers and functions, but equally upon the citizens. A public with limited experience of democratic involvement, one that is relatively ill informed about how complex organisations work, along with a political system that has only recently focused on service as opposed to power, will present challenges for public participation. For these reasons, despite the results from the study, further study is required to understand systematically the factors that may contribute to officers' behaviours towards public participation; and further research with a focus on organisations such as SAIs is also proposed.

9.2.3.3 Why is the level of public comments generally low?

Based on those two interrelated factors in the '*front-end'* of citizen participation (as shown in Figure 9.1), we might be able to infer why the use of public comments is generally low, and why there was a significant drop over the years. Two significant factors are proposed to explain why the levels of participation are low and appear to be declining. First, feedback to citizens on their comments is low, with unresponsiveness in the system, as discussed in the previous section. Had early comments been seen to be effective, then even by word of mouth, others might have been encouraged to make further comments, especially given that they frequently came from a specific locality.

Second, citizens who participated lacked sufficient skills and knowledge to meet the PCM requirements. This study suggests that there was no improvement in the citizens' skills and knowledge to meet the PCM requirements between 2016 and 2018. Moreover, while it might be expected that the use of technology might induce more participation, the research shows that there is no significant effect of technology on improving citizens' skills and knowledge to use PCM (as indicated by the percentage of comments that did not meet BPK requirements even when citizens used digital channels). This also suggested little public knowledge about the PCM's existence, alongside the lack of any mechanism to make citizens feel enabled and encouraged to participate. Those who did show more skill and understanding and were able to frame comments in a way that allowed them to proceed (and had the resources to follow up), were the group participants, but these were the participants who might be most likely to be perceived by SAI officers as having a vested interest. However, even comments from these participants decreased over the period, from which we might infer that they, too, found the system unwelcoming.

Previous studies, however, suggested some other relevant factors might explain the decline in public participation, which is relevant to the PCM. The number of people who are actually willing to participate is low because they are not interested to engage in the first place, such as because they are more globalized individuals (Adres et al., 2016) or too costly (Arceneaux and Butler, 2016). Among those who chose to participate, they might either be unaware of the PCM's existence, they might have viewed the system as being unrepresentative (Hong, 2016), or they might have chosen to move to another platform that was considered to be more effective because the PCM exists in crowded landscapes such as the free press, social media, the national complaint channel (LAPOR), the ombudsmen, and regional government participation initiatives. However, this argument is beyond the scope of the current study because of the different focus, but it is worthy of investigation in future research.

9.3 The impact of public comments on the SAI audit process

Section 9.3.1 and Section 9.3.2 discuss the other half (the *back-end*) of the PCM participation process. This discussion focuses upon the last three elements of the analytical framework: Administration Discretion, Contributing Factors, and Impact of Participation (see Figure 9.1).

9.3.1 How do officers use their authority to determine whether and how public comments are acted upon?

The fourth research question in this study sought to determine whether and how public comments are acted upon, and it focuses on how participation can influence decision-making / public management. This research supports the conclusions from other research that administrators have a high degree of discretion on whether and how participation will affect their work.

This study utilised the street-level bureaucracy concept (Lipsky, 2010). This concept is relevant for the analysis because the PCM can be seen as being poorly designed and resourced to meet its apparent aim of enabling public input to the BPK audit. This gap between the implied aim and the front-line reality in the public relations and audit units gives ample incentive for the officers to exercise considerable discretion in determining 'the nature, amount, and quality of benefits and sanctions provided by their agency' (Lipsky, 2010, p.13). Consistent with Lipsky, the officers' practices at the street level aim to achieve one or more of these objectives: to control clients, to control the work situation, and to husband resources (Lipsky, 2010, p.86). Table 9.3 provides a summary of these elements in the case of the BPK's PCM.

Table 9.3: Discretionary Practices at the Front Line for the PCM and the Contributing factors

No	Front line practices	Objectives	Contributing factors						
			Resource constraint	Conflicting or ambiguity of goals	Difficulties in measuring performance	Clients are non-voluntary	First-line supervisor co-making the policy	Citizen meaningful-ness	Professio nal-ism
Public Relations Staff									
1.	At the national office: • Added a new category of comment for comments that the officers argued only partially met the criteria. A new category, "forwarded as information," was added. • Added some additional criteria for verifying comments. Additional criteria such as clarity of contents of comments, the relevance of comments with BPK roles and function, and if BPK is the main recipient was developed at the staff level and used by the officer to filter the comments.	• To control the work situation and to conserve resource by avoiding sending in the wrong comments to the audit unit and to minimise comments not being followed up by the audit unit	X	X	X	X	X	X	X
2.	At the provincial office: Not filtering the comments.	• To save resources because the PR staff did not have the expertise to analyse the information in the comment. • To help achieve organisation goals because there could be valuable information in the comment that the	X				X	X	

No	Front line practices	Objectives	Contributing factors						
			Resource constraint	Conflicting or ambiguity of goals	Difficulties in measuring performance	Clients are non-voluntary	First-line supervisor co-making the policy	Citizen meaningful-ness	Professio nal-ism
		auditor may use in their audit, even if it was limited. • To help the citizens because the public may not fully aware and understood the criteria to send public comments							
3.	Developed five different strategies to deal with long delay of auditor response, namely • Writing off some of the comments; for comments that were due for over three years or considered as misclassified • Prioritising which comments to ask the auditors' response • Setting a longer time to follow up with the auditors • Personal communication with the auditors, and • Accepting verbal response as sufficient auditors' feedback	• To control the work situation by obtaining a response from the audit unit to settle the comment, due to long delays in receiving responses • To conserve resources			X		X		
4.	Developed two strategies when facing with the citizens who asked for response • Practices that signal the citizens that their interest has been considered • Tend to forward the comments to the audit unit if it was from the group's participant	• To control clients by making the public understand that it took a while for their comments to be followed up and to obtain cooperation from the citizens • To conserve resources	X	X		X			

No	Front line practices	Objectives	Contributing factors						
			Resource constraint	Conflicting or ambiguity of goals	Difficulties in measuring performance	Clients are non-voluntary	First-line supervisor co-making the policy	Citizen meaningful-ness	Professional-ism
Auditor									
5.	• Two different approaches about when and who verify the comments. The comments were verified by the audit team versus the person in charge for the dossier	• For efficiency purpose. • To still be able to process the comments but with minimal risk of disruption to the planned audit		X					
6.	• Developed a verification mechanism using three interrelated considerations administrative requirement, resources, and professional judgement	• To save available resources • To ensure the comments are valid and relevant for the planned audit	X	X		X	X		X
7.	Developed four different approaches for comments that partially meet the requirement, namely. • Still using the comments as part of the audit • delaying the follow-up • referring the comments to the government agency's inspectorate • no action for the comments	• To conserve resources. • To ensure no disruption in the planned audit	X	X		X	X		X
8.	Favouritism of comments that reached the agency head or political superior	• Potential reward/ punishment • To control work situation		X		X	X		X

9.3.1.1 Discretionary Practices and Objectives

This section specifically focuses on the officers' discretionary practice in the PCM (see Figure 9.1). This research supports the argument that discretionary practices are varied even between the officers with similar tasks or within a given organization (Baviskar and Winter, 2017). The findings presented in Chapters 7 and 8 identified 17 discretionary practices of civil servants in the PCM. These can be grouped as either practices for the workers' benefits or practices for the benefit of citizens (Tummers et al., 2015). This study found that only the PR staff's discretion to not filter the comments at the provincial office benefited the citizens. These PR officers believed that they had good reasons for 'bending the rules' (Evans, 2012) because the PCM criteria as stated were limiting and might discourage the public from sending their comments if they were fully applied (see section 7.2). However, the other 16 discretionary practices can be grouped as oriented towards benefiting workers because they were primarily aimed to meet the organisation's goals. This study found that all these discretionary practices aimed to achieve at least one of these three objectives: to control clients, to conserve resources, and to manage the routine practice (Lipsky, 2010).

Each discretionary practice seems to relate to several objectives at once. For example, the PR officers added new categories and criteria to verify the comments in order to avoid sending in the wrong comments to the audit unit and to minimise comments not being followed up by the audit unit (see section 7.2). In so doing, they tried to minimise disruption in their work and conserve resources, which would have been required to chase for auditor response. Additionally, managing resource constraints was evident when the provincial office's PR staff decided not to filter the comments because of their perceived limited capacity. The PR officers also developed

strategies to deal with long delays in auditor responses to control the work situation and conserve resources. For example, the writing off strategy was employed for comments that were misclassified and where there was no further follow-up from those who had sent the comments. The PR officers saved their resources because once they were written off the books, they could settle the comment and did not need to further monitor and chase auditors' responses.

The discretionary practice that the auditors developed for comments that partially met the requirement was aimed to control the work situations, save resources, and manage the consequence of routine practice altogether. For instance, referring the comments to the government agency inspectorate was done in order to save internal resources and minimise disruption to the routine audit work.

This study finds a range of factors that helped shape discretionary practice. These included the structural condition of work (Lipsky, 2010), the first-line supervisors' role, individual attitudes, i.e., different values toward the citizens, and professionalism. Section 9.3.1.2 discusses these contributing factors in detail.

9.3.1.2 Contributing factors

This section specifically focuses on the contributing factors that shaped officers' discretionary practices in the PCM (see Figure 9.1). One of the main elements of Lipsky's SLB concept, namely, condition of works, particularly in respect of limited resources, ambiguity of goals, and non-voluntary clients, has already been discussed to some degree, as well as how these factors impacted upon the officers' use of discretion. In this regard, the study found some similarities between the officers' considerations and previous research on street-level bureaucrats. However, the study also found that the first-line supervisor's role, differing personal beliefs, and an image

of professionalism also shaped how the officers and supervisors at the front-line level used their discretion in dealing with comments. The subsection below discusses these factors in more detail.

Resources

Unlike previous research on street-level bureaucracy, which argues that resources constraint is generally significant in shaping discretionary practices (Lipsky, 2010, Brodkin, 2012, Kosar and Schachter, 2011), this study found that resources were only significant for shaping an auditors' action. There was limited evidence that resource constraints affected PR staff practices. Even so, resource constraints appeared to be evident when the provincial office's PR staff decided not to filter the comments because of their perceived limited capacity; and saving time to chase auditor response might partially explain the argument for adding the new category *'forwarded as information'* at the national office level (discussed in Chapter 7).

For the auditors, however, resource inadequacy is one of the main considerations used in responding to comments. Their priority is the audit assigned by the organisation, and they considered that their resources were limited in terms of cost and time to follow up any comments made through the PCM, unless there were some other factors, such as the comment relating to a matter that had come to the attention of senior staff or was receiving wide public notice. There was evidence that, where possible, officers also deal with the internal resource problem by negotiating with the available resources outside their organisation or referral (Lipsky, 2010), for example, by sending some of the 'useful' comments to an inspectorate.

Ambiguous goals and difficulties in measuring performance

The ambiguity of the goals and the difficulties in measuring performance contributed significantly to the officers' discretionary practices at the lower level. As previously explained, there were no formal written goals for the PCM, and therefore, individuals in the bureaucracy were left on their own to decide their actions (Lipsky, 2010, p.40). But, there remained real conflicts of the kind Lipsky has identified, namely, the conflict between citizen expectations and organisational goals, and the conflict between client-centred goals and organisation-centred goals (Lipsky, 2010).

For the PR staff, their actions reflected goal conflicts between citizen expectations and organisational goals (Lipsky, 2010). This view was clearly stated by the officers who, while seeking to relax the criteria for processing comments (to enable the participants' view to at least be heard), nevertheless argued that the public expected the BPK to act like a law enforcement institution that instantly follows up the comments, which is not how it operates. Officers, therefore, sought to develop practices that signal to the citizens that their interest was being considered, but it takes time to process the comments due to the complexity of audit processes.

Another source of ambiguity is the different approaches to client-centred and organisational goals. At the national office, the PR staff developed additional restrictive criteria to help the auditors use comments in the audit, which were forwarded, that is, to meet the need of the organisation to get the audit done. However, using the same argument (to help comments to be utilised in the audits), PR officers at the provincial level concluded that all comments are useful to help the audit, and so they chose not to filter the comments, that is to say, less restrictive criteria (discussed in Chapter 7).

The problem of ambiguity between client-centred goals and organisation goals (Lipsky, 1980, p.41) was also evident in the audit office. For the auditors, administrative requirements such as the relevance of comments with the current audit responsibility, the scope and plan, and the completeness of contact information, militated against effective responsiveness to citizens' comments. The auditor's ability to deal with individual comments was significantly compromised by the need of the organisation to get the audit done using the available resources. The auditors need to plan the audit, conduct field audits, and write audit reports with or without public comments.

Another issue that shaped the practice at the frontline, especially for the PR staff, was the difficulty in evaluating this work or measuring performance (Lipsky, 2010). The PR officers, especially at the national level, explained that their performance was measured by the number of comments being followed up. However, the responsibility for a large part of the process to follow up the comments lies in the auditor's hands. Not surprisingly, there was a disagreement between the PR and the Internal Evaluation[41] units about what 'being followed up' meant. PR units preferred to limit the measurement only to processing the comment. However, the Evaluation Unit argued that it should measure settling the comments (that is, giving final feedback for comments that meet the requirement). The PR staff, therefore, were trying to manage their work by controlling what they could do to settle the comment without a long delay, and therefore, suffering under the performance measurement, for instance, by writing off the comments and adding criteria for filtering the comments. Meanwhile, there were no performance indicators related to comments for the auditors.

[41] Internal Evaluation Unit is the work unit responsible for assessing the performance of each working unit on a regular basis.

Clients are non-voluntary

Although citizens who have chosen to make a comment have done so voluntarily, there is one element of their relationship with the BPK officers that is similar to 'non-voluntary clients' (Lipsky, 2010, p.54). The non-voluntary clients in the PCM means that the citizens cannot discipline the BPK for not following up their comments, the administrators have little to lose by not meeting what the citizens want through their comments, and the officers seek to minimise the view that they are unresponsive or difficult to deal with (Lipsky, 2010).

As Chapter 7 shows, in the PR units, the officers develop strategies which aim to manage the client, obtain citizens' cooperation with the procedure, and minimise any disruption. For instance, the new category, '*forwarded as information*', was aimed so they could manage the public expectation by responding that their comment has been forwarded as information in the audit without necessarily providing further feedback on the outcome of their comment. Moreover, in dealing with the citizens who chase for a response, the PR officers develop practices that signal to the citizens that their interest has been considered. The officers were doing the best they could do to follow up the public comments. Such procedures in providing the service are considered as benign (Lipsky, 2010). Additionally, at the national office, the PR officers tend to forward a comment to the audit unit if it is from a group participant. This action is taken because the groups are usually more active to chase responses to their comments. The non-voluntary status of clients in the PCM influence the officers to seek strategies that 'minimize the extent to which they are perceived as difficult to deal with or unresponsive' (Lipsky, 2010, p.55).

In the audit units, the non-voluntary status of clients means that the citizens are not among the auditors' primary reference group (Lipsky, 1980). The auditor is independent upon the citizens in acting upon public comments. There were no practices that the auditors developed to manage the client because they did not need to; they did not directly interact with citizens. The auditors mainly organised their work to control the work situation and to husband their resources (see Chapter 8).

First-line supervisor's role

In the PR units in both the national and provincial offices, first-line supervisors play an essential role in developing the routines at the street level. The first-line supervisor is co-making the policy by managing downward via three specific modes of influence: feedback, rule interpretation, and developing strategies to meet the performance standard (Hupe and Keiser, 2019). At the national and provincial levels, the first-line supervisor interprets the formal procedures to better control the work situation. At the PR unit in the national office, the first-line supervisors provide feedback to the PR staff to decide which of the comments goes to which classification according to what criteria. Moreover, the first-line supervisors decided on the additional category for classifying the comments and on the writing-off strategy. At the provincial offices, the first-line supervisors decided not to filter comments, and developed strategies for coping with the auditors' long delay in responding to the comments as part of their rule interpretation to control the work situation (see Section 7.2 and 7.3).

Like the PR units, the first-line supervisor at the audit units influences the policy by managing downward, providing feedback, and deciding the strategies for following up the comments. For instance, the supervisors provide feedback to the auditors who

analyse the comments. They also decide which course of action is taken for comments that partially meet the requirement. In doing so, they use the same considerations with the auditors, as was explained in section 9.3.1 above.

Personal attitudes towards citizen participation

There were clearly different personal beliefs and norms between the national and provincial offices that guided the PR staff in acting upon comments. At the national level, the PR officers were mainly guided by formal rules and policies to verify comments. However, at the provincial level, the officers acknowledged that the citizens had difficulties in meeting the public comments' requirement, and viewed that all public comments are valuable. Hence, they chose not to filter the comments (see Section 7.2).

In dealing with comments, the PR staff at the provincial office sees the verification rules for comments as limiting. They argued that the rules should acknowledge that the public has challenges to meet the BPK requirements. Both the staff and first-line supervisors across the provincial offices shared the same idea about this. These results further support the idea that street-level workers are embedded in multiple sets of institutions (Rice, 2013, Hupe et al., 2015). This distinction showed that the officer at the provincial level uses their discretion to move towards the client by not filtering the comments, whilst the national officer tends to be moving against the client by sticking to the rules (Tummers et al., 2015). The PR officer's judgement at the national level is grounded on what is possible to achieve based on the rules, as stated (Maynard-Moody and Musheno, 2000).

Professionalism

Professionalism was a significant factor in shaping the officers' actions regarding public comments. First, professionalism was reflected in the officers' stages to process comments; verification, reasoning, and intervention (Abbott, 2014). The importance of the idea that an expert assesses quite how 'valid' local knowledge is has already been noted. It was a consideration of professionalism that was evident when an auditor employed these mechanisms to help them differentiate which comments are useful for the audit and which ones were just 'trash'. The auditor relied on their previous audit experience to help them verify the comments. For the PR staff, their previous experiences in verifying comments constituted the knowledge that they then used to verify future comments.

This finding broadly supports the work of other studies in this area, linking professionalism to the analysis of street-level bureaucracy (Evans, 2011, Evans and Harris, 2004, Ellis, 2011, Ellis, 2014, Harrits, 2019). Moreover, while the BPK exhibited professionalism as a normative value (Durkheim, 2013), guiding the conduct of the organisation, professionalism in the PCM implementation is closely related to knowledge which 'focuses on the cognitive beliefs, heuristics, and categories used by professionals to make sense of and engage in the world' (Harrits, 2019, p.197). The knowledge that auditors have built up through training and their previous audit experience, and PR staff, through previous experience in verifying comments, was used to verify the comments.

These results align with previous studies that acknowledge that professionals are typically guided by abstract knowledge and knowledge in practice (Harrits and Møller, 2014). Importantly, the development of this 'abstract knowledge and practice'

becomes part of a self-identity that strengthens and justifies street-level work autonomy. It strengthens the authority of the officers to decide what to do about each comment.

These findings may be somewhat limited because they only examine administrator discretion at the PCM in the BPK. In a setting outside of the BPK, these results could well be different. It is possible that the themes emerging from the interviews were particular to the sample under study. Further research could benefit from comparing multiple cases. Moreover, future investigations could be designed to map the contributing factors and the actions related to comments; thus, making it possible to test the relationship between which contributing factors lead to which actions.

9.3.2 **What are the impacts of public comments on the BPK audit function?**

The final question in this research asked what the impacts of public comments for the SAI audit function were (see figure 9.1 analytical framework). As mentioned in the literature review, the reasons for pursuing citizen engagement as good practice among SAIs were derived from its potential benefit to both SAIs and citizens (see section 2.2). Moreover, from the SAI perspective, some of these benefits aim to overcome SAI institutional and capacity constraints (Van Zyl et al., 2009). However, much of the research on the impact of SAI-citizen engagement has been descriptive. This study identifies impacts by directly interviewing auditors who had experience with the public comment mechanism.

The auditors, both at the national and provincial level, seemed to operate under the stated belief that public comments were useful for their audit. For all the discussion above about how discretion is exercised to make the PCM an unresponsive exercise,

and given the high number of comments that were not progressed or remained outstanding, an important finding from the research is that auditors, themselves, still perceived public comments as having significant utility (see Section 8.4). Furthermore, this study found limited evidence to indicate a negative effect or risk from comments such as impairing auditor objectivity, raising direct audit costs, or work overload (OECD, 2014). Thus, most auditors argued that public comments in the BPK served as additional information to achieve audit objectives. Even if comments were not being followed up in the audit, the auditors argued that they still impacted their work. Hence, if comments were to provide an impact on the audit, it provides either direct impact or indirect impact. As in previous research, engagement between SAI citizens is perceived primarily to provide the impact at the institutional level (Nabatchi and Amsler, 2014). This institutional-level impact can be categorised further into instrumental and democratic impact.

The current study found three categories of impact of public comments, as summarised in Table 9.4 below.

Table 9.4: Summary of Impact of Public Comments

1. Audit (instrumental)		2. Organisation (democratic)	3. No Impact
Direct Impact	Indirect Impact		
• assisted auditors in making the audit more focused through identifying risk • assisted the auditors in selecting the audit sample and drafting the audit procedure. • making the auditor do further audit testing and collecting more evidence. • comments did not always lead to audit findings and contribute to reports. • requiring them to reallocate time and human resources to implement the audit procedure to follow up the comments	• the non-useful comments still allow them to learn new information such as the motives of actions	• Responsiveness. made the organisation aware of the central issue in public and the public expectations from the audit. • Accountability. The public comments indicated the level of public awareness of how BPK works. It requires the auditor to be more professional in performing their duties	• Public comments have no impact on audit

Source: Author analysis based on interviews

These results seem to be consistent with the previous sources, which indicated that engaging with citizens can help SAIs focus their audit on higher risk areas (Cornejo et al., 2015a, Van Zyl et al., 2009). Moreover, the results further support the idea that SAI engagement with citizens can strengthen SAI control functions (Nino et al., 2010) by using relevant information from citizens for the audit process (OECD, 2014). The results are also in line with previous studies that suggest citizen participation carries additional costs (OECD, 2014, Cornejo et al., 2015a). The interviews clearly suggested that the auditors needed to reallocate time and human resources to follow up the comments in their audit, which may have implications for how exercises, such as the PCM, are ultimately funded.

Additionally, it is important to note that public comments could also have democratic impacts. A minority of the auditors explained that comments impacted not only the audit, but also the BPK as an organisation. There was a belief among some auditors that public comments made the organisation more responsive and accountable. The comments potentially made the BPK aware of the main issues for the public and what they demanded in terms of the audit, including requiring auditors to be more professional in performing their duties. This argument supports the literature which argues that citizen participation has an impact on democracy, for instance, by strengthening a responsive and accountable state (Gaventa and Barrett, 2012). Rocha Menocal and Sharma (2008, p.ix) have argued that 'increasing citizens' voices will make public institutions more responsive to citizens' needs and demands, and therefore, more accountable for their actions'.

The more 'instrumental' rather than 'democratic' impact of the PCM is likely to be related to how officers use their discretion in managing public comments. An instrumental view was dominant among the officers is evident in the criteria they used to follow up comments, which were largely geared to ensuring no interruption to their existing audit work (see Chapters 7 and 8). Moreover, the process design placed a greater role on the administrator to manage and shape participation; and in using their discretion, the officers were primarily guided by instrumental value to ensure the achievement of organisation goals (see Section 6.2).

This instrumental objective of the organisation also leads to the non-impact of public comments on audit. For instance, classifying the comments as '*cannot be processed further'* by the PR staff at the national office, by definition, rules out any impact on the audit process. However, delaying the follow-up of the comments, referring the comments to a government agency's inspectorate, or the auditor deciding

to take no action on the comments that did come to them may or may not have had an impact on the audit process (see section 8.2). Clearly, in any of these cases, any direct impact would be very limited, but collectively, they do form part of the front-line audit experience. It has not been possible for this study to unpick in detail any impact they may have had, but many of the statements above, from auditors about indirect impact, would also be consistent with these comments.

Overall, however, this finding further supports the argument that there is tension between the administration's objectives that mainly focus on achieving agency goals, and the democratic intention of participation, which focuses on the process of engagement (Eckerd and Heidelberg, 2020). The PCM takes place within the existing SAI culture, and as such, it is typically guided by instrumental views (Moynihan, 2003); hence, the participation mechanism has been shaped to fit within the administrative function.

9.4 Conclusion

This chapter has discussed the key findings and interpreted their significance in the light of what is already known in the literature. The analytical framework developed in Chapter 3 (and set out in Figure 9.1) has enabled the researcher to interpret the findings by identifying the key elements that influence SAI-citizen engagement.

The first half of the framework (front-end) analysed the introduction and evolution of the public comment mechanism in the Indonesia Supreme Audit Institution (SAI). This study has established that the whole reform process beginning in 1998 enabled the introduction of the public comment mechanism, and the structure of the BPK determined the form of the mechanism. Additionally, this study further supports

the idea that greater SAI independence can provide opportunities for increased engagement with the citizens. Citizen engagement with the BPK is directly linked to the significant changes in the organisation and its work following the reform era.

Additionally, this study supports the argument that process design matters in citizen participation. This study found that the PCM process design influenced the level of officer authority in shaping and managing participation, including determining who participates, how participants deliver their comments, and what information is sent to the BPK. The findings of this study corroborate the argument that when participation is formalised, the laws that create spaces for participation also tend to enable administrative discretion, with the goal of furthering the administration's goals. Greater administrator control of the participation process is encouraged by the lack of any explicit written objective for the mechanism, and by the absence of deliberative dialogue between the staff and citizens, and the lack of any explicit connection between the PCM and audit planning.

Moreover, this study has shown that the PCM evolved between 2016 and 2018. Several significant factors were argued to influence the change and development of the PCM. This study supports the argument that skills and knowledge are central for citizens to participate with the SAI, although the discussion has questioned how far these should mirror exactly the professional attributes of the expert staff. Additionally, the study has identified a range of factors important in encouraging citizen participation with the SAI: sense of identification, information technology, anonymity, public trust, and officer responsiveness. This study also found that a strong traditional public administration view within the administration culture explained why the auditors could be hesitant to involve the public further in the audit as this being a culture that could deter participation. In the Indonesian context, the reluctance for greater public

involvement and the officers' sceptical view of CSOs are likely to be related to legacies of the authoritarian era. Specifically, the study argued that the generally low level of public comments via the PCM was due to a lack of sufficient skills and knowledge among citizens to meet the PCM requirements; at the same time, the feedback to citizens on their comments was low, and there was no specific effort on the part of the BPK to enable the citizens to participate in the PCM. All these factors can be seen to be part of the legacy of the authoritarian era. These factors are most likely to impact on citizens' trust and interest in the PCM, and serve in some way for explaining citizens' low participation in the PCM.

The second half of the framework (back-end) explores the key factors accounting for whether and how public comments are acted upon, and the impact of public comments on the audit. In particular, Lipsky's SLB (2010) concept was adopted to understand how officers use their discretion. The elements, such as types of routines or coping strategies and conditions of work, are included as the analytical categories. However, this study has presented evidence that it is not only the street-level bureaucracy problem or conditions of work that were responsible for the discretionary practice of the front-line worker. The various belief systems, norms, professional identities (including professionalism and institutional settings, such as the role of the first-line supervisor) also influence discretionary practices.

Regarding how administrators acted on public comments, this study supports the argument that administrators have a high degree of discretion as to whether and how participation will affect their work. Using the street-level bureaucracy concept, this study found 17 discretionary practices of civil servants in the PCM that can be grouped as either practices for the workers' benefits or practices for the citizens' benefits. This study found that all the discretionary practices were aimed to achieve at least one of

the three objectives – to control clients, to conserve resources, and to manage the routine practice – all of which were directed towards the attainment of the organisation's goals.

The study established that the way administrators use their discretion is perhaps the most significant factor in determining the impact of public comments on SAI audit. The process design requires administrators to manage and shape participation, not just in responding to comments that have been received, but in influencing future participation by their degree of responsiveness.

Despite the many problems identified in the exercise of that discretion, the current study found that staff believed the PCM was important and did have impact. Three categories of impact of public comments were identified: instrumental (audit), democratic (organisation), and no impact. The fact that impacts were identified and acknowledged by staff that operated the PCM despite all the difficulties gives great cause for optimism. The problems identified become issues for further study and for future resolution, rather than reasons to question whether participation is worth all the trouble.

The analytical framework (see Figure 9.1) developed in Chapter 3, based upon insights from both the citizen participation and SLB literatures, has been found useful to address the research questions. The framework assisted the researcher to identify key variables significant in SAI-citizen engagement both at the front-end and back-end. The framework also helps the researcher to organise the data and link the findings with the conceptual debate in the literature.

The next chapter establishes the original contributions made by the research, while also identifying its limitations. The chapter also establishes a future research agenda that builds upon the findings of this research

10 CONCLUSION

10.1 Introduction

This final chapter sets out the original contributions to knowledge made by the research. It is composed of four sections. Following the introduction, the chapter provides an overview of key findings in relation to each of the research questions posed at the start of the thesis. This study has produced empirical evidence of the impact of government reforms on transparency and accountability through the introduction of a formal mechanism for receiving public input at the Indonesia Supreme Audit Institution (SAI) (*Badan Pemeriksa Keuangan*-BPK). In particular, the study has provided evidence on the impact of public comments on the BPK audit process and identified the key factors affecting the degree and character of this impact. The empirical findings indicated that the officers in the BPK have a relatively high degree of discretion to determine whether public comments are valuable for their work. The study revealed three categories of the impact of public comments on SAI audit: instrumental (audit), democratic (organisation), and no impact.

The next section sets out the theoretical contributions of the research to knowledge about SAIs and citizen engagement, and beyond. This research provides an understanding of how the engagement mechanism was introduced, the evolution of the mechanism, and the impact of engagement on SAIs primary function, which is to conduct external audit on public agencies. The research provides three contributions to knowledge on citizen participation in general. First, it examines traditional, but arguably more common, methods (Lowndes et al., 2006), such as public comments that receive less attention in the literature than innovative, deliberative approaches. In so doing, it develops an analytical framework to investigate the key factors influencing the level of participation and how the officers use their

authority in the participation process, along with establishing the empirical impact of public input for the SAI audit process. Second, it considers context-related factors that influence citizen participation in developing countries, such as Indonesia, and in so doing, helps to relate much of the work on citizen participation, which has been developed largely in the industrialised Global North – more specifically, to the issues faced in the Global South. Finally, it deepens our specific understanding of the issues around public participation in 'expert' technical organisations, such as the SAI (much of which has been previously at the level of description or typology), and generates a series of key points on the wider implications for further research on SAIs and citizen engagement in Indonesia and beyond.

The fourth section discusses the limitations of the research and proposals for further research, building on insights from the thesis. The chapter ends with a discussion of the research's practical contributions for policymakers and practitioners interested in SAIs and citizen engagement, followed by specific policy recommendations to improve the Public Comment Mechanism (PCM) in the BPK, and citizen engagement in SAIs in general.

10.2 Key Findings

Empirically, this research has yielded evidence about the connection between government transparency and accountability reforms, and the introduction of a formal mechanism for receiving public input in the BPK. Furthermore, using interviews, a public comments dataset, and official documents and reports, the research has provided evidence on the impact of public comments on the BPK audit process and analysed the factors affecting this impact.

The empirical findings address the two primary research objectives related to the *front-end* and the *back-end* of the participation process. The front-end process focuses on the inputs of participation. It includes the design of mechanisms, citizen behaviours, and administrator behaviours that can be demonstrated to impact the extent to which the public participates. The back-end focuses on how participation can influence decision-making or public management more generally. It focuses on how officers use their authority to determine whether and how public comments are acted upon, and the impact of public input for the BPK audit process. Table 10.1 summarises the research objectives, questions, and key research findings presented in the thesis.

Table 10.1: Summary of Key Findings

Research Objectives	Research Questions	Key Findings
To analyse the introduction and evolution of the Public Comment Mechanism in Indonesia Supreme Audit Institution (SAI)	1. What drove the introduction of Public Comment Mechanism in Indonesia SAI?	• The whole government reform on freedom of information and public service in 2008 and 2009 encouraged the BPK to establish formal procedures to receive public input.
	2. What is the Public Comment Mechanism process design?	• The formal design gives the administrators the considerable authority to manage public participation. • The greater administrator control in the participation process is encouraged by the lack of any explicit written objective for the mechanism, the absence of deliberative dialogue between the staff and citizens, and the lack of an explicit connection between PCM and audit planning. This type of design also fits with the majority views of the officers that considered themselves as the expert and better placed than the public to make a rational value-free decision. • The PCM design choices also influences who participates, the motives for participation, and the kind of information/ comments sent to BPK.
	3. How did the levels of public participation in Public Comment Mechanism evolve between 2016 and 2018?	• The level of comments at the BPK national office showed a decreasing trend between 2011 and 2018. The data suggested that comments were also generally low at the sampled provincial office between 2016 and 2018. • Two significant factors were proposed to explain why the levels of participation are low and appear to be declining. ✓ The citizens who participated lacked sufficient skills and knowledge to meet the high PCM requirements with no specific effort on the part of BPK to enable the citizen to participate in PCM. ✓ The response of auditors to public comments is demonstrably low.

Research Objectives	Research Questions	Key Findings
To determine the impact of public comments on the Supreme Audit Institution (SAI) audit process and explore the factors affecting this impact	1. How do officers use their authority to determine whether and how public comments are acted upon?	• The officers at BPK have a relatively high degree of discretion to determine whether a public comment is valuable for their work. The officers determine whether and how public comments are acted upon by developing practices to deal with comments by making the task more manageable. Several significant factors contributed to these practices that includes: ✓ Condition of work (limited resources, the ambiguity of the goals, non-voluntary client and difficulties in measuring performance) ✓ Personal beliefs towards the citizens views ✓ The first-line supervisors' role, and ✓ Professional ethos and traditions.
	2. What are the impacts of public comments for the SAI audit function?	• This study identified three categories of the impact of public comments on audit. ✓ Instrumental (audit). Public comments primarily use to ensure no disruption to the organisation goals. ✓ Democratic (on BPK organisation). Public comments made BPK more responsive to public demand and more accountable to public ✓ This study also identified thatdiscretionary practice leads to some comments has no impact on audit.

10.2.1 **Research objective 1: To analyse the introduction and evolution of public comments in the Indonesia Supreme Audit Institution (SAI)**

Regarding the *front-end* of participation, the research aimed to explore the introduction and evolution of public comments in the BPK. The research addressed the following questions:

- **What drove the introduction of the Public Comment Mechanism in Indonesia SAI?**

  Evidence from the case study indicates that the adoption and implementation of the PCM in the SAI are related to external influences. This study has established that the whole government reform process enabled the introduction of public comments and determined the form of the mechanism. Additionally, this finding supports the idea that greater SAI independence can provide opportunities for increased engagement with citizens.

  The study has established that the whole Indonesian reform process regarding freedom of information in 2008 and public services in 2009 facilitated the introduction of public comments, determined the mechanism's form, and pushed the BPK to adopt formal procedures to receive public input. The Laws on Freedom of Information of 2008 and Public Service Laws of 2009 were an important element of the reform to improve government accountability and transparency following the end of President Soeharto’s authoritarian regime in 1998. Those two laws pushed the BPK to be more open to the public by establishing a formal mechanism to receive public input through comments. Moreover, citizen engagement was increasingly acknowledged among SAIs internationally around the same year as the public information law was being activated. Two UN/INTOSAI symposiums, in 2011 and 2013, specifically addressed the topic of SAI-citizen engagement and

sought to promote engagement practices to INTOSAI member countries (INTOSAI, 2011b, INTOSAI, 2013).

Another contextual factor influencing citizen engagement in the BPK is linked to the significant changes in the organisation and work of the BPK following the reform era. The third amendment of the 1945 Constitution in 2001 had strengthened the BPKs position within the state administration. The BPK was seen as an independent and professional institution that had wide freedom in performing its mandate, and as one of the state institutions that embodied the power of the people to hold government to account (INDONESIA, 2002). As such, the introduction of the PCM could be seen to strengthen the legitimacy of the BPK in this role, with the greater level of BPK independence, providing a window of opportunity for the BPK to engage beyond their traditional mechanisms, namely, publishing audit reports, and their established stakeholders.

- **What is the PCM process design?**

This study supports the argument that process design matters in participation. It is a significant factor in influencing the quantity and quality of participation. This study found that the PCM process design influences participation by giving officers a high level of authority in shaping and managing the participation process, from who participates and what information is sent to BPK auditors, to what then happens with that information. The officers determine how they receive public comments, the ways and criteria they use to verify the comments, and whether or how they respond to the public comments, and they also decide if a public comment is valuable for their work. At the national office, many comments were ditched by the staff because they were not seen as meeting the requirements. Moreover, there was discretion in the implementation of this authority. This research also investigated the *back-end* of the

participation process to discover how the officers use their discretion to determine the process and turn participation into action (see section 10.2.2 below).

This very high degree of officer discretion is enabled by the lack of any written objective for the mechanism, and an objective that would otherwise give staff a clear management lead on what purpose is being served and what the system is designed to achieve. Additionally, the absence of deliberative dialogue between staff and citizen communication, despite formally being two-way, leaves the authority for the final decision firmly within officer's hands. The lack of an explicit connection between the PCM and audit planning meant that any comment that was not directly relevant to an audit schedule that was decided by other means would struggle to have an impact. The PCM design has meant that officials commit to receiving participant input, but preserve their authority and power to determine how participation is turned into action (Fung, 2006).

Furthermore, this research has identified how process design influences who participates, and the kind of information or comments sent to the BPK. The voluntary self-selection (Fung, 2003) in the PCM allows anyone to participate. In the PCM, this means that participants come from various backgrounds with different levels of skill and knowledge. Moreover, while it is unclear as to what type of input the PCM aims to collect from the public, it is evident from the design that it tries to give citizens a chance to give their personal views; hence, it does not set out to be representative. The next research questions are addressed through findings regarding the extent to which the public participates in the PCM.

- **How did the levels of public participation in the Public Comment Mechanism evolve between 2016 and 2018?**

This study has shown that the PCM evolved between 2016 and 2018. The research found that the level of comments at the BPK national office showed a decreasing trend between 2016 and 2018. The data suggested that comments were also generally low at the sampled provincial offices between 2016 and 2018. Using the first half of the framework to explore the evolution of the PCM in the BPK, this study has shown some key influential factors at the *front-end* of participation to be able to explain why the levels of participation are low and appear to be declining in the PCM.

This study supports the argument that skills and knowledge are essential in order for citizens to fully or meaningfully participate with the SAI. Additionally, a sense of local identity giving participants a stake in the audit process, information technology, anonymity, levels of public trust in the BPK (and generally, the government), along with officer responsiveness to citizen's comments, are all found to be important factors in encouraging citizen participation with the SAI.

This study found a significant role for citizen skills and knowledge in securing effective participation. According to the PCM dataset, most individual citizens who sought to participate lacked the specific skills or knowledge to meet the requirements of the PCM at both the national and provincial level. Although comments were submitted, they were not taken forward by PR staff and auditors either because citizens had failed to attach supporting documents or evidence, or because they lacked details to evidence the relevance to the BPK roles and functions, or else the information submitted was not clear. Furthermore, whilst the PCM datasets indicated that anonymity was crucial in order for the public to participate because of the

sensitivity of the issue they reported, the formal requirements insisted that the participant should provide and verify their identity.

However, there was a significant difference between group participants, such as Non-Government Organisations (NGOs) and individuals in meeting the formal requirements of the PCM mechanism. The former had much better skills and knowledge. The research also found that IT had significant influence as a medium of participation. However, it has no significant effect on improving participation and/or increasing public skills and knowledge to meet PCM requirements (in comparison with traditional postal channels).

The research has also shown that the PCM participants at the national and provincial level sent comments relating to similar topics between 2016 and 2018. They mainly sent comments related to allegedly corrupt acts, the misuse of state or local funds, and concerns about the procurement of goods and services mainly at the regional level. There was also a small number of comments related to late wage payments to civil servants, and finally to land disputes. The participants typically requested that the BPK conduct an external audit on the issues they reported. Samples of public comments on these topics suggested that motivations to send the comments included there being a connection to territorial identity and sensibility, caring about a local issue and feeling like they could make an actual difference, as well as personal issues that individuals sought to resolve. Importantly, the samples of comments also suggested that trust is considered crucial by the public to participate.

The BPKs response to public comments is low. At the national office, the auditor response sometimes took more than a year. For examples, 39 *forwarded to be followed up* comments sent to the BPK in 2016 were still outstanding by the first

semester of 2018, until they finally were written off by the PR staff. The interviews with the PR staff that managed the comments revealed that they could not provide a quick response to the public because there was a long delay in getting a response from the audit units. Auditors argued that processing public comments was challenging because of the lack of resources and flexibility to take sufficient action in respect of the comments, the absence of formal guidelines for the auditors, a complex workflow, and minimal information submitted by the public. Thus, even the citizen whose comments actually met the requirement would be unlikely to know whether their input had been considered. This condition suggested that those who were motivated to participate might become discouraged; and, especially given the local nature of many of the comments, word of mouth might have discouraged further participation.

Moreover, the study has found that most of the officers generally prefer limited citizen involvement. The interviews showed that the officers believe that citizens are not yet partners with the BPK, which is seen as the expert. The auditors' hesitancy to involve the public further in the audit process arose from the concern over the lack of public skills and knowledge about audit techniques, along with the public's trustworthiness. Moreover, the auditors were concerned about the negative impact of public involvement on BPK independence, as it risked politicising the audit process. The officers tended to have a sceptical view of participants coming from groups, especially NGOs, arguing that these groups were motivated by vested interests and lacked a real commitment to change.

These views explain how administrators approached their role in the PCM. The administrators are experts in making rational, value-free decisions, and citizens are considered to lack the required knowledge to be involved in decision-making. These views uphold the current PCM as an appropriate mechanism to receive citizen input,

leaving the administrator in control of the process. These attitudes also explained why there were not many changes in the specific efforts by the BPK to enable citizens to participate in the PCM.

In summary, the study argued that the generally low level of public comments in the BPK was due to the absence of specific skills and knowledge to meet the PCM requirements, accompanied by no specific effort on the part of the BPK to enable citizens to participate in the PCM and non-existent or slow feedback to citizens on their comments. These interrelated factors are most likely to impact on citizens' interest in the PCM.

10.2.2 **Research objective 2: To determine the impact of public comments on the SAI audit process and explore the factors affecting this impact**

Regarding the *back-end* of the participation process, the research addressed the following questions:

- **How do officers use their authority to determine whether and how public comments are acted upon?**

This study further supports the argument that administrators have a high degree of discretion on whether and how participation will affect their work. This study has shown that BPK officers have a relatively high degree of discretion to determine whether public comments are acted upon. Employing Lipsky's SLB concept, this study has shown that the PR officers and auditors developed at least seventeen practices at the front line in dealing with comments in order to make the task more manageable.

The research has examined a range of significant factors that contributed to these practices: condition of work (limited resources, the priority of the audit schedule that means a lack of flexibility in incorporating comments, the ambiguity of the goals for the

PCM, the ‘non-voluntary’ nature of participants, and difficulties in measuring performance) and personal beliefs towards the meaningfulness of citizens’ comments. In this study, the first-line supervisors' role was also significant in influencing officers' practices. The supervisors are, in effect, making policy by the way they manage their staff, interpret the formal procedures, and develop strategies to meet performance standards. Professional ethos and traditions, built through training and previous audit experience, and central to the officers’ professional identity, also guided the practices developed to deal with comments.

- **What are the impacts of public comments for the SAI audit function?**

This study identified three categories of impact of comments on the audit process. First, the officers use their discretion to ensure the achievement of organisation goals, so their focus is upon the comments that helped the auditors in that task, for example, to assess the audit risk, select the audit sample, or develop audit procedures. This type of impact suggested that comments are used instrumentally as a means to an end.

Second, this study found that public comments have no impact on the audit. The officers’ use of discretion, such as classifying the comments as ‘*cannot be processed further’* by the PR staff at the national office, delaying following up the comments, referring the comments to a government agency's inspectorate, and taking no action for the comments has meant that some comments were not regarded in any audit, and thus, possibly had no impact on the audit process.

However, there was a minority argument among interviewees regarding the democratic impact of comments. They argued that public comments impact the organisation by making the BPK more responsive to public demands and more

accountable to the public. Such a view could even include those comments that had no discernible direct impact.

10.3 The original contribution to the field of knowledge

The present study has been one of the first attempts to investigate SAI – citizen engagement in Indonesia, and internationally, the first to look in empirical detail at the process of such a mechanism within SAI. It was based on an extensive literature review on SAIs and citizen engagement as well as collecting interview data and secondary data to systematically analyse the Indonesian SAI's (BPK) experience with citizen engagement via the PCM. Previous studies on SAIs have not discussed citizen participation in much detail. Most research about SAIs has only focused on their audit activities (e.g. Jeppesen, 2012, Jeppesen et al., 2017), the organisational design of audit institutions (e.g.Tillema and ter Bogt, 2016, Pierre and de Fine Licht, 2019), the auditors' impact as evaluators, such as in performance audit (e.g.Reichborn-Kjennerud, 2014), and auditor independence, mainly in the context of western countries (Johnsen et al., 2019). Thus, despite the growing incidence of innovative approaches to citizen engagement among SAIs internationally (INTOSAI, 2011a), the topic of SAI – citizen engagement has not been subject to academic research. Through an in-depth study of the BPKs PCM, this study provides an original contribution to understanding how the engagement mechanism was introduced, the evolution of the mechanism, and the impact of engagement on the organisation's primary function, i.e., to conduct external audits of public agencies.

Beyond the details of the BPK case study, this research provided three contributions to knowledge on citizen participation more generally, as well as more specifically on SAIs and citizen engagement. First, focusing on a traditional and non-

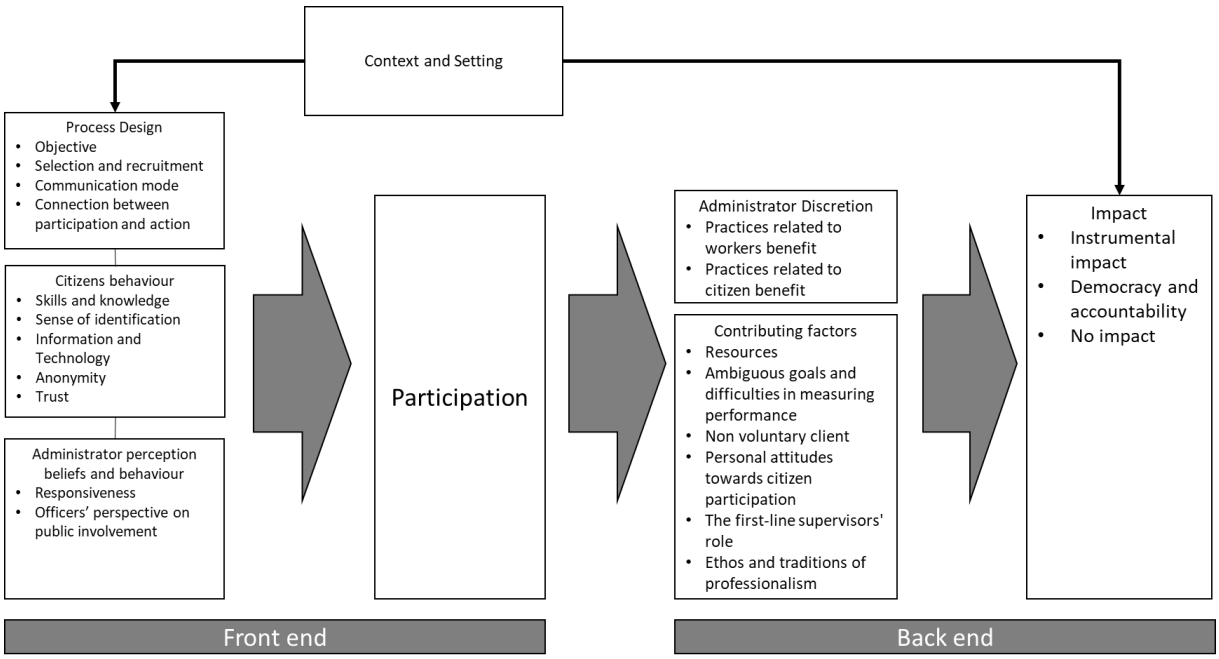
deliberative participation mechanism, the study developed an analytical framework to cover both the front-end and back-end process of participation. Second, the study focused on context-related factors that influence citizen participation in Indonesia beyond the case of the BPK. Third, the research has generated a series of lessons with wider implications for SAI – citizen engagement, which can also provide building blocks for further research.

First, although citizen participation in public administration has been widely studied, research has mainly focused on deliberative mechanisms (e.g. Brandsen and Honingh, 2016, Osborne et al., 2016, Nabatchi et al., 2017) taking a bottom-up (or front-end) approach; for instance, investigating how to increase the participation of the public in public administration from a citizen's viewpoint (Schafer, 2019). There has been less research into the analysis of traditional, non-deliberative mechanisms (Lowndes et al., 2006), which are arguably more common. Moreover, very little research considers participation mechanisms from the administrator perspective. Rather than engaging in deliberation with citizens, many organisations commit to receiving participant inputs while actually preserving their authority and power to determine how far any participation influences action or change on the part of the organisation. In the context of SAIs, such mechanisms dominate the move to stimulate public input in the audit process (OECD, 2014, Sattler, 2014). The extant literature has identified the need for research on the back-end of participation processes, such as the role played by administrative authority in public participation (Schafer, 2019, Yang and Callahan, 2007). This study has developed these approaches.

This study developed a framework to investigate both the *front-end* and *back-end* process by bringing together insights from literatures on both citizen participation and Lipsky's (2010) street-level bureaucracy concept. The framework assisted in

identifying the key elements that influence SAIs and citizen engagement. Figure 10.1 below summarises the framework and key elements of each factor that were considered significant in SAI – citizen engagement.

Figure 10.1: Key Elements of SAI – citizen Engagement



The framework considers both the driving factors for the level of participation and how the officers use their authority to determine whether and how public comments are acted upon, as well as the impact of public input for the BPK audit process. The framework in this study identified the key elements that influence the front-end of public participation in three categories: 1) process design, 2) citizens' behaviour, and 3) administrator behaviour. Additionally, this study identified categories of administrator discretionary practice at the front line, along with the contributing factors. Given the discretion that the officers have, this study identified three categories of impact of public comments on the audit process.

Second, this study uncovered some of the context-related factors that influence citizen participation in Indonesia beyond the case of the BPK, and which may be typical

of a country in the Global South with a young democracy. The literature on public participation in mainstream public administration is limited outside the context of the Global North. Research on public participation in developing countries, such as Indonesia, mainly discuss participation at the village level[42] (Olken, 2010, Damayanti and Syarifuddin, 2020) and in community-based or development projects (Beard, 2005, Beard, 2007, Lestari et al., 2015).

Furthermore, the study contributes to research on citizen engagement in post-authoritarian transitions to democratic public administration (e.g. Antlöv and Wetterberg, 2011, Carlin, 2006, Cleuren, 2007), which also presents a fertile area for future research. In general, a relatively young democracy means that the public is inexperienced in providing inputs (Hans et al., 2010), as indicated by the significant number of public comments that were unable to meet the official PCM requirements; administrative officers may also have limited capacity on how to involve citizens in their work. Yet, this potentially important source of public input is not being fully utilized in a country ranked 102 out of 179 according to the 2020 Corruption Perception Index (Transparency International, 2020). Topics related to alleged acts of corruption and misuse of funds dominate public comments through the PCM, yet the actual impact of the public's voice is limited, as shown in the previous sections.

Indonesia experienced more than three decades of centralised and authoritarian rule, dominated by a single party that concentrated power. One of the legacies of the long era of the authoritarian regime is the administrators' view that civil society is part of the problem instead of part of the solution. Citizens still only have

[42] There are notable exceptions of citizen engagement in public administration within the context of emerging democracies. For instance, the research on participatory budgeting in Brazil (e.g., Santos, 1998; Souza, 2001; Novy and Leubolt, 2005)

limited or no access to being involved in government affairs, alongside a general lack of confidence in citizens' abilities and demands (Ibrahim, 2006, OECD, 2016). The officials in the BPK believe that citizens are not yet a partner and regard the BPK as the expert. The officers believe that they are the experts in making rational, value-free decisions, and citizens are considered to lack sufficient knowledge or expertise to be involved in decision making.

Third, based upon the empirical findings of this research, the analytical framework generates a series of wider implications, which can provide building blocks for further research on SAIs and citizen engagement in Indonesia and beyond. Rather than seeking to develop theories at an 'abstract and general level' (Bryman, 2016, p.21), this research sought to generate key implications that can be applied to other practical situations. The implications of the research relate to five areas that can be mapped on to the analytical framework: citizen behaviour, process design, administrator behaviour towards the public, administration discretion, and impact of public comments (as summarised in Table 10.2 below)

Table 10.2: Summary of Research Implications

Categories	Key Research Implications
Citizen behaviour	• Enabling public skills and knowledge about requirements for sending in the comments to increase the chance of public comments being acted upon by the administrator. • Resolving conflicts in perception between the organisation and individual participant in meeting state requirement for public input. • The role of organised communities, such as NGOs, which demonstrated better skills and knowledge about formal participation requirements than the general public. • Complementing IT with other factors to improve participation and public skills and knowledge to meet the requirements. • Encouraging the participants to send the comments to SAI by focusing on topic such as connection to locality, civic obligations, personal issue to resolve, and trust influence
Process design	• How the selection and recruitment of participant influence who participates and the kind of information/ comments sent to the administration. • The importance of participation objectives, communication mode, and the connection between participation and action that are associated with the level of the administrator's authority and power to determine participation into action
Administrator behaviour towards the public	• How the lack of officer responsiveness on public input is associated with low levels of participation. • How the officers' beliefs towards the citizens value are associated with how the administrator approaches their role in participation. • How the formal policy, perceived level of public skills and knowledge, perceived influence of public participation on BPK independence, and public trustworthiness are associated with the officer's willingness to involve the public further in audit.
Administration discretion	• How the condition of work, beliefs toward citizen input meaningfulness, first-line supervisor, and professionalism shape the front-line officers' practices in public participation. • How the beliefs toward meaningfulness of citizen's input are associated with officers' practices towards citizen benefits.
Impact of public comments on the audit	• How instrumental views of administrators shape the impact of public participation in a traditional participatory mechanism

The key research implication on citizen behaviour is based on the findings and discussion from chapters 6 and 9. As the findings in chapter 6 show, public skills and knowledge about the official requirements for participation are significant for effective engagement. Organised communities were found to have better skills and knowledge to meet requirements. Furthermore, while citizens were more inclined to use electronic media as a communication medium for sending comments, this appears to have no significant impact on increasing levels of participation or citizen skills and knowledge in meeting official participation requirements. Moreover, the samples of public comments suggested that connection to local identity, personal issues, and citizens' trust in the BPK all motivate participants to send their comments.

As shown in chapter 5 and further discussed in chapter 9, the voluntary self-selection design of the PCM means that it is open to whoever wishes to participate. In the PCM, it means that participants came with various skills and knowledge. Furthermore, the design aims to give individuals a chance to give their personal views; hence, it does not set out to be representative. This study also finds that the PCM design meant that officials committed to receive participant input, but preserved their authority and power to determine whether participation informed action. Whether and how public comments were acted upon was subject to administrators' discretion. Moreover, discretion was encouraged by the lack of any written objective for the mechanism, the absence of deliberative dialogue between staff and citizens, and the lack of an explicit connection between the PCM and audit planning.

Concerning administrator behaviour towards the public, the interviews with PR officers and the public comments' monitoring report showed a long delay in getting a response from the audit units. At the national office, the auditor response sometimes took more than a year. Thus, the citizen whose comments were considered as meeting

the requirements by the BPK officers had no knowledge of whether their input had been considered, and could not see if they were being listened to, which discouraged further participation. Moreover, as shown in chapter 5, the majority of officers viewed that citizens were not yet a partner, but more like clients, with the BPK as the expert. Hence, the administrators were experts to make rational value-free decisions, and citizens were considered to lack knowledge to be involved in decision-making. Also, the study found that the officers in the BPK emphasised that formal policy, perceived level of public skills and knowledge, perceived effect of participation on BPK independence, and public trustworthiness were all factors they would consider for involving the public further in their work.

Implications in relation to administration discretion are based on the findings from chapters 7 and 8, and are further discussed in chapter 9. As shown in chapters 7 and 8, conditions of work, namely limited resources, the ambiguity of the goals, difficulties in measuring performance, and non-voluntary clients, all affect officers' practice in managing public comments. Moreover, the first-line supervisor's role, personal beliefs toward the meaningfulness of citizen input, and professionalism also shaped how the officers used their discretion in dealing with comments. However, only beliefs toward the positive values of citizens' input influence practice related to client benefits. Other factors were associated with practices related to worker benefit.

Regarding the impact of participation, chapters 8 and 9 have shown that comments are used instrumentally as a means to an end. This study also found that discretionary practices that were primarily for the workers' benefit led to the majority of comments, at least at the national level, having no impact on audit. The apparent instrumental, rather than democratic, impact of the PCM is likely to be related to the fact that the PCM was located within the wider institutional culture of the SAI. The

officers' strong institutional culture was evident in the criteria they used to follow up comments. Moreover, any democratic intention for participation was often inconsistent with the administration's objective that mainly focuses on achieving agency goals.

10.4 Limitations, further research, and reflection on the research process

The research has advanced knowledge on SAIs and citizen participation by collecting views and perspectives of BPK officials who managed public comments first-hand, and by analysing relevant official documents and reports. The study did not directly research citizens' views on the public comment mechanism (PCM), with such work beyond the resources of this research. The confidentiality of participant information would also have made it difficult to collect citizens' views about their PCM experience directly. However, secondary data were used as proxies to explain citizens' behaviour in the PCM, including the public comments dataset, samples of public comments, and the BPK public survey.

The limited number of public comments samples and the dataset collected might not be conducive to generalising conclusions to all public comments in the BPK. However, the national office dataset and public comments samples were found to be rich with information that could be used to understand citizens' behaviour in the PCM in general. Moreover, the provincial offices selected as subcases represented the varied spectrum of public engagement in the BPK at the provincial level (from minimum to most innovative engagement). Based on this evidence, the research has generated some key implications related to SAI – citizen engagement, which can serve as a starting point for further research, as shown in the previous section.

Further research is needed to test those key implications by directly collecting participant perceptions of the PCM and linking them to citizens' demographic profiles.

A further study collecting information about the nature of citizen skills and their knowledge about the PCM, as well as testing the relationship between citizen motivation and participation, is also suggested.

The second source of weakness in this study could have affected the interpretation of the findings related to the embedded single-case study design. This study neither compared the PCM in the BPK with other PCMs in different SAIs nor compared the PCM in the BPK with other types of public input mechanisms in other SAIs. The INTOSAI survey in 2011 indicated that 78% of SAIs being surveyed received public comments, and 43% indicated that they included public comments in their audit processes (INTOSAI, 2011a). Moreover, an OECD survey report in 2014 listed at least 14 types of mechanisms where the SAIs accommodate citizen inputs in their works (OECD, 2014). Comparisons between the PCM in the BPK and a similar mechanism in another SAI, or between the BPK PCM and other public input mechanisms, could be undertaken to see if they produce similar or different results.

Related to the point above, an issue that was not addressed in this study was whether the BPK employs other mechanisms beyond the PCM to accommodate public input in their audit and, if so, how they affect their audit process. This research could not include direct observation of the BPK annual audit planning process in order to analyse the extent to which the public is involved in the choice of topics for audit because it was held at a different time with the fieldwork. However, the official documents indicated that there were no procedures that suggested public involvement in the process (BPK, 2016b). Moreover, the IBP Open Budget Survey indicated that the PCM is the only formal mechanism in which the public can suggest issues/topics to be included in the BPK audit programme (IBP, 2020).

However, the interviews with the officers suggested that other mechanisms to accommodate public input may exist in the BPK, for instance, mass media analysis, receiving comments directly during audit fieldwork, receiving public input as part of gathering audit evidence, or a forum called BPK *Mendengar*. However, access to any documentation about this mechanism is limited, and it is held on an ad hoc basis only. Future studies could incorporate a multiple-case study design to investigate whether different process designs or similar designs in different contexts produce similar or different results.

Third, it is possible that the themes that emerged from the interviews were particular to the sample being studied. However, the PR staff and auditor respondents have accumulated years of experience receiving and dealing with public comments. There was no obvious reason why they would not be able to give a wide-ranging idea about dealing with the public comments in their work units.

Finally, the Street-Level Bureaucracy concept, pioneered by Lipsky, might not always be an appropriate analytical tool for all participation designs. The original Lipsky concept is useful when there is considerable control by administrators of the participation process, the presence of administrator discretion, and strong bureaucratic values in the organisation; these factors were all relevant to the PCM, as the findings suggested. Applying the SLB concept to participation via co-governing partnership or direct authority forms of participation (Fung, 2006), where the participant joins with the officials to plan and implement the policy, might be of limited value because the relationship between SLBs and citizens is more transformative than in those mechanisms with citizens having less authority. A narrative of front-line work in public engagement such as creativity, entrepreneurialism, and outreach (Durose, 2007) might be more appropriate as an analytical lens for co-governance initiatives.

However, this research has argued that Lipsky's SLB concept is an initial step to analyse the officer perspective at the front lines of public engagement. For example, this study started with Lipsky's condition of work as the contributing factor that shaped the discretionary actions at the front line, then expanded it by including the role of the first-line supervisor, approaches to professionalism, and the officers' attitude towards meaningfulness of citizens input as other contributing factors that shaped front-line workers' behaviour to public engagement (Rice, 2019, Harrits, 2019, Hupe and Keiser, 2019). This study has argued that, given the design of the PCM and the context within which it operates, the exercise of discretion is inevitable because not all comments can be realistically included in the audit; some citizen inputs will always be considered invalid or irrelevant. The officials commit to receive participant input, but preserve their authority and power to determine whether participation then influences organisational action.

10.5 Practical contribution and policy recommendations

The policy brief derived from this study will be available for the BPK to develop strategies to enhance engagement processes and minimise the obstacles to meaningful engagement. From a practical viewpoint, the study provides some evidence that it is possible to build upon the PCM experience to advance further SAI – citizen engagement practices in the BPK and internationally. The primary data from the interviews with the BPK officials provides evidence of the day-to-day experience of engaging the public in the work of SAIs. Chapters 6, 7, and 8 have established where the barriers lie for an effective mechanism to receive public input in the BPK.

Considering citizen behaviour, skills, and knowledge about the formal requirements for participation is crucial for effective engagement. The PR staff and auditors at the national and provincial levels agreed that the public sent very limited

information with their comments; therefore, making it challenging to process them. Thus, the first policy recommendation would be to build citizens' skills and knowledge in participation; for instance, in the following ways:

- Raising public awareness

The BPK could raise public awareness of the PCM. This would promote the use of the mechanism and educate the public on how to meet the PCM requirement. The campaign could also include the use of online channels among groups, as the research revealed the limited use of this channel among groups participating in the PCM. While doing this, the BPK could gain insight from citizens and groups about their reasons for choosing online or in-person channels, which could influence the future development of the online system.

- Criteria assessment

The BPK could periodically assess the main challenge for the public to send more informed comments, and develop a strategy to address this challenge. This study found that the main reason why comments '*cannot be processed further*' was due to the lack of supporting documents or evidence to support the comments, and a lack of clarity in the information submitted. The BPK could collaborate with NGOs to assist the general public in learning about how to access the relevant documents for supporting their comments, and how to write a better comment because the research shows that NGOs were currently better able to meet these requirements than individual citizens.

The BPK could lower the criteria for acceptable types of supporting documents in order to address the problem above. The BPK could use IT to help citizens in submitting the

comments, such as by creating a drop-down menu for the type of comment and providing examples of the supporting documents that meet BPK requirements.

- Facilitation process

Citizen skills and knowledge can also be enabled by supporting the public to deliver comments that can be more helpful to an audit process, this is to say, a more proactive approach could be developed by the BPK through appointing a dedicated public engagement officer who has good facilitation skills where s/he is responsible for supporting the public with BPK citizen engagement, including the PCM.

- Piloting scheme

However, enabling the public to participate would be challenging without some substantial rethinking of the audit process. The administrators prefer non-anonymous participants, and express a preference for limited citizen involvement in the audit, yet under the present system which demands comprehensive information in a form that the auditor deems appropriate and that does not ensure the protection of the publics' identity, the public might be discouraged to participate in the PCM. The BPK could address this issue by, for example, piloting a scheme to allow for anonymous comments, and evaluate the effectiveness of this approach.

The second set of barriers in participation was coming from within the BPK, rather than from citizens themselves. The interviews with staff revealed that for PR officers, their main problem was to obtain a response from the auditors. The auditors explained that their main challenges were lack of resources and flexibility to take sufficient action with the comment; and that the absence of formal guidelines and a complex workflow made it difficult for them to follow up comments.

The BPK needs to refine the existing formal procedures by specifying the objectives of the PCM to guide staff in its implementation. Moreover, the use of IT (such as through data sharing between work units) can be used to enhance the workflow design and speed up the response for comments. The current PCM electronic platform could be enhanced by adding more information, such as using different columns for demographic data, which would provide information on who participates in the PCM. The auditors also need to be made aware of the formal procedures because not all auditors understand the whole PCM process. This can be done by creating a direct linkage through formal procedures or audit guidelines between the PCM and audit processes. These strategies will expedite the responsiveness and greatly enhance public understanding of the outcome of their comments. The BPK could allocate a special fund, if needed, to support the implementation of SAI – citizen engagement.

On citizen participation in general, the research found cultural barriers that influence the relationship between the government and citizens. Officers' lack of trust of citizens, and their view that citizens are not yet equal partners, cannot be changed instantly. One strategy to influence this is by raising awareness among the officers about the significant role that citizens can play in supporting government work. Senior management and political leaders have a crucial role to play in this regard.

Concerning administrator discretion, it will still remain an important element of the participation design because not all public inputs can be included in administrators' audit processes. But, it is equally true that to lose a single opportunity of uncovering the misuse of public funds is also a cost to the BPK. It is therefore necessary to ensure that officers make the best use of their discretion in participation. One strategy for this is by ensuring that the officers are equipped with necessary skills and knowledge to

manage public participation within a revised process design that takes account of the suggestions made above.

Some of these key practical recommendations for the PCM can also be applied internationally to the practice of SAI – citizen engagement. The key findings from this study around public skills and knowledge in participation, for example, have also been identified in previous publications, and should be one of the focuses of assessments for SAIs when they engage with citizens. Raising officers' awareness of this topic needs to be a focus for SAIs globally if they wish to improve their engagement with citizens.

It is noticeable from the literature review (see Section 2.3.2 and Section 2.3.4) that a lot of the practical initiatives and/or innovations from INTOSAI members appear to have been driven or have emerged within regional groupings or groupings of similar INTOSAI members with common interests. The research points to the potential for the Indonesian SAI to either take the lead in the Southeast Asia region (or, alternatively, within a like-minded group of SAIs at a similar development stage) in order to encourage innovation, in particular regarding citizen engagement initiatives, based upon the BPK experience with public comments – both positive and negative. For example, the BPK could share via these groupings/networks some topics such as verification mechanisms of public input, involving civil society organisations in audit work, or using information technology to enhance public participation.

Additionally, there are some recommendations for action by INTOSAI, as an umbrella organisation of SAIs, to assist SAIs in overcoming some of the challenges identified in this study and in the established grey literature. Concerns over SAI independence, public trustworthiness, and the absence of formal policies or standards

for engagement, for instance, need to be addressed. The current guidelines for SAIs to engage with CSOs, published by INTOSAI (INTOSAI, 2021), can be enhanced by specifically addressing these issues. First, since SAIs employ various mechanisms to engage with citizens, the guidelines could be enhanced by specifying which mechanisms might be most (or least) likely to impact upon SAI independence. The risk assessment steps, as identified in the guidelines, can be tailored according to the different types of engagement mechanisms. Second, SAIs do not only engage with CSOs, but also with individual citizens. The guidelines can include the identification of different strategies for engaging with individual citizens.

INTOSAI can also assist SAIs to overcome problems related to knowledge about how to engage, as well as with problems of lack of resources, such as budgets or limited staff, to adopt and implement participation. INTOSAI could provide support, such as capacity-building training for SAI staff that specifically addresses this topic, and also provide donor funding for SAIs that wish to pursue SAI – citizen engagement.

Lastly, as was established in Chapter 2, existing sources primarily discuss the various mechanisms that SAIs employ to engage with citizens, along with their impact. However, there is still a lot that is not known about this topic. We need to move beyond the discussion of categories of mechanisms and the 'seems too good to be true' impact of SAI – citizen engagement. We need to explore what actually happens in the implementation of these mechanisms in different contexts. This study has brought new insights by looking at the implementation of a specific participation mechanism, the BPK PCM, and exploring how this implementation actually leads or does not lead to impacts upon auditing. This study has identified important elements to consider when SAIs engage with citizens. By highlighting these factors, this study will not only inform scholarly interest in citizen participation in SAIs, but could also guide those

professional auditors who are interested in knowing whether engaging citizens could really provide value.

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APPENDICES

Appendix 1

The benefits of SAI-Citizen Engagement

For SAI	For Citizens and CSO
• Learning about methods to track public funds • Producing a report which is easy to comprehend by the general audience • Identifying area with higher risk • Using relevant information from citizens for the audit process • Obtaining technical knowledge and expertise in a specific area such as education, environment, health • Assisting SAI to perform a supplementary investigation on audit findings • Assisting SAI to monitor the follow up of audit recommendation by executives and decision taken by legislative • Assisting SAI in tackling institutional, technical, political, and communication challenge	• Using information SAI provided to demand accountability • Improving citizen literacy on financial management and oversight • Demand the legislatures and executives to implement audit recommendation • Oversee the appointment of SAIs authorities • Enhance citizen role in holding their representatives accountable to take corrective actions toward the custodian of public resources • Citizens can use the report for advocacy purpose and amplify the voice of citizens • Enhanced democracy • Meting citizens need • Improve public sector administration

For SAI	For Citizens and CSO
• Strengthening SAI control functions, increase public demand for accountability • Increasing the likelihood of the audit report being acted on • Enhancing the impact of SAIs work/ audit report • Advancing the transparency and accountability of government • Ensuring the best use of public resources • SAIs can use citizen knowledge for their audit work • Citizens have the information that could assist SAIs in strengthening their work • Assisting SAI in focusing their audit to areas with higher risk, monitoring the follow up of audit recommendation, and providing a greater impact of the audit report. • Strengthening oversight of public money during COVID-19 crisis	• Enlightened and accountable Citizenry • A Better-Informed Citizenry • More Involved and Vigilant Citizenry

Source: Author analysis from various sources

Appendix 2

Interview Guidelines

Indicative Interview Topics

Because this is a semi structured interview, the selection and ordering of questions may vary between participants. Additionally, the Interview will be conducted in Bahasa Indonesia as the main language of the country for the case study.

Date	:	
Interviewee code	:	
Position code	:	
Institution's code	:	
Consent form attached	:	Yes / No

No	Topics	Main questions	Probing
1.	Background information	a. What is your position?	
		b. How long have you been in this post?	
		c. Could you please briefly outline what your job entails?	
		d. What are the main functions of your office/ department?	

No	Topics	Main questions	Probing
2.	General Questions about BPK and Public Engagement (Participant: public relation officer and auditors)	How do you view the role of public for BPK?	• What do you think the current role of BPK vis a vis the public? • Do you think there are changes in the roles of public to BPK in the past ten years? • What are these roles? And, why have they emerged? •
		How do you view the idea of involving public further in the audit process?	
3.	Specific Question related to the public comments process (participant: public relation officer)	Could you please explain the objective of the mechanism for receiving public comments?	• What do you consider as the reasons for adopting public comment process? • Who are the targets/ individuals of public comment mechanism?
		What are the current strategies that your working unit used when received the public comment (before it was sent to audit working unit)?	• What are the formal guidelines used to implement public comment process? • Could you please provide examples, as a walkthrough, of the process that happens after a comment is received? • What type of comments that are most likely to be responded to? • What are the criteria for analysing and filtering the comment? • How do you determined the relevant audit working unit to follow up the comment? • Is there a feedback mechanism? How do you monitor progress for public comment feedback? • Does the public monitor the feedback? • What happened with the non-responded comment?
		How has the BPK public comment mechanism been implemented between 2011 and 2018?	• Please outline the most important steps and changes associated with the development of the public comment implementation, such as the channel for receiving comments,

No	Topics	Main questions	Probing
			the procedures, the formal policies, the quantity and quality of resources to handle the comment (from introduction until now) • How do you view the role of public relation office vis a vis audit working unit in implementing public comment mechanism? • Is there any informal mechanism where BPK can receive public comments? How do you view the implementation of the informal mechanism?
		What do you think are the major factors that have influenced the level of public comments?	• Exactly how, in your experience, have these factors influenced the level of public comment to BPK? • Do you consider any single factor more important than others in influencing the level of public comment to BPK? • If yes, why do you think so?
		What are the main topics of the public comments received between 2011 and 2018?	Why do you think these topics send to BPK?
		What do you think are the major factors that have influenced the topics of public comments?	• Exactly how, in your experience, have these factors influenced the topic of public comment to BPK? • Do you consider any single factor more important than others in in influencing the topic of public comment to BPK? • If yes, why do you think so?
		Who are the participants?	•
		Why do you think they chose BPK to send the comments?	
		Why the public chose specific medium to send the comments?	
4.	Specific Question related to the implementation of public comments (participant: auditors)	Could you please explain the objective of the mechanism for receiving public comments?	• What do you consider the reasons for adopting public comment process? • Who are the targets/ individuals of public comment mechanism?

No	Topics	Main questions	Probing
		What are the strategies that your audit-working unit used when received the public comment (prior to audit)?	• What are the formal guidelines used to implement public comment process? • Could you please provide examples of the process that happens after a comment is received by the audit working unit? • What type of comments that are most likely to be responded to? • What are the criteria for analysing the comment? • What happened with the non-responded comment? • How do you view the role of public relation office vis a vis audit working unit in implementing public comment mechanism? • Is there any informal mechanism where BPK can receive public comments? How do you view the implementation of the informal mechanism?
		How has the BPK public comment mechanism been implemented between 2011 and 2018?	• Please outline the most important steps and changes associated with the development of the public comment implementation, such as the channel for receiving comments, the procedures, the formal policies, the quantity and quality of resources to handle the comment (from introduction until now)
		What do you think are the major factors that have influenced the level of public comments?	• Exactly how, in your experience, have these factors influenced the level of public comment to BPK? • Do you consider any single factor more important than others in influencing the level of public comment to BPK? • If yes, why do you think so?
		What are the main topics of the public comments received between 2011 and 2018?	What do you think are the major factors that have influenced the topics of public comments?
		Who are the participants?	
		Why do you think they chose BPK to send the comments?	

No	Topics	Main questions	Probing
		Why the public chose specific medium to send the comments?	
		What is the impact of public comment in your audit process?	• Could you please provide examples of the process that happens after a comment is received by the audit team? What changes (adjustment) happened in the audit after you received the public comment? • How do you make use the information from the public comment in your audit? Does it vary according to different audit stage? • What kind of information that you find useful from the public comment? • What kind of information that you find not-useful from the public comment?
		What barriers have you encountered in using information from the public comments in your audit planning and fieldwork?	• Can you please elaborate barriers that come from internal organisation? • Can you elaborate barriers that come from the citizens/ external organisation/ information provided in the comment? • Which of these factors that you would considers more significant in hampering the whole process of public comment mechanism? Why

Appendix 3

Secondary data collected during the fieldwork

National Office

No	Documents	Description
1	Standard Operating Procedure for the public comment process	• Legal base • Objective • Scope • Definition • Activities and timeline • Flowchart • Appendix of document templates
2	Relevant Regulations related to the management of public information in BPK	• Public service law • Public information law • The classification of public information • Methods and evaluation technique on access to information • Standard on public information • BPK internal policy on the management of information to the public • BPK internal policy on undisclosed information to the public • BPK internal policy on officials in charge of public information and document management process • BPK internal policy on the management of the centre of information and communication
3	Presentation slides regarding public comment	BPK presentation during the bilateral meeting with the SAI of the Republic of Korea regarding the public request for audit. The presentation includes information about the legal base, complaint management process, type of complaint, volume, complaint media, follow up of complaints, and reporting process.
4	Public comment report per semester for the period 2016 – 2018	Summary of public comment Analysis of public comment that includes: types of comments, media, outcome, and follows up of public comments
5	Examples of the analytical document by auditors on the public comment that was forwarded by the PR office to the audit unit	The officer's analysis of public comments. The content includes the data/ information, the analysis of information, and conclusion

6	Datasets of public comment between 2016 and 2018	Data about types of comments, a summary of comments, media, date of submission, number of comments, relevant working unit, outcome, status, remarks, and type of complainant
7	Monitoring report of public comments between 2017 and 2019 developed by the Audit Division that supervise provincial office in the western regions of Indonesia	The sender, title of the letter, date, and relevant provincial office.
8	Examples of public comments documents	Copy of Public comments document sent by the citizens

West Java

No	Documents	Description
1	Working Instruction on the handling of public comment management	• Legal base • Objective • Activities
2	Monitoring Report of Public Comment – monthly and semester	Summary of public comment Analysis of public comment that includes: types of comments, media, outcome, and follows up of public comments
3	Examples of the analytical document by auditors on the public comment that was forwarded by the PR office to the audit unit	The officer's analysis of public comments. The content includes the data/ information, the analysis of information, and conclusion
4	Examples of public comments documents	Copy of Public comments document sent by the citizens
5	Datasets of public comments	Data about types of comments, a summary of comments, media, date of submission, number of comments, relevant working unit, outcome, status, and remarks

Central Java

No	Documents	Description
1	Monitoring Report of Public Comment – monthly and quarterly	An internal memo from the head of PR unit to the head of Secretary of the Provincial Office with a matrix that provides information about types of comments, a summary of comments, media, date of submission, number of comments, relevant working unit, outcome, status, and remarks

2	Examples of the analytical document by auditors on the public comment that was forwarded by the PR office to the audit unit	The officer's analysis of public comments. The content include legal background, comments description, analysis, and conclusion
3	Examples of public comments document	Copy of Public comments document sent by the citizens
4	Datasets of public comments	Data about types of comments, a summary of comments, media, date of submission, number of comments, relevant working unit, outcome, status, and remarks
5	A survey report on the public's opinion in central java area about BPK from different occupations in 2019	Occupation, regions, and answers for open ended questions about BPK as follows: • What do you know about BPK • What are BPK's role and function • Have you ever had interacted with BPK • Do you consider any benefits of BPK's work • What are your expectations to BPK in the future?

East Java

No	Documents	Description
1	Monitoring Report of Public Comment – semester and monthly report	An internal memo from the head of provincial office to the secretary-general regarding the follow up of public comment
2	Examples of the analytical document by auditors on the public comment that was forwarded by the PR office to the audit unit	The officer's analysis of public comments. The content includes legal background, public comment description, the analysis of public comment, and conclusion
3	Examples of public comments document	Copy of Public comments document sent by the citizens
4	Datasets of public comments	The content include date of submission, a summary of public comment, outcomes, and status
5	Video about e monitoring	Instruction on how to use the e monitoring application

Appendix 4

NVivo Codebook: Public Participation in BPK

Name	Files	References
Discourage for Further involvement of the public with BPK		
Absence of legal framework	14	19
Additional Cost	2	4
Compromising Independence	11	19
Difficulties in measuring impact	1	1
Lack of trust	10	19
Objectivity and legitimacy	7	9
A resource person to performance audit	2	2
Assist BPK workload	3	4
Audit needs professional knowledge	1	2
Clarity of roles and responsibility	2	3
Concerns on the level of public knowledge	13	16
Lack of BPK capacity	3	4
Limited to providing inputs	2	2
No other means provided	1	1
Not outcome-based audit	1	2
Represented by legislative	1	2
Represented by mass media	1	1
Low level of public knowledge about BPK		
BPK image as inst deals with state losses	1	2
Can't differentiate BPK with other inst	12	15
Expectation gap between public and BPK	1	1
Only specific groups aware about BPK	1	1
Public aware about BPK roles and function	2	2
Public puzzled on how to reach to BPK	1	1
Public unaware about BPK roles and function	5	6
The role of public to BPK		
As BPK principal	1	1

Assist in performance audit planning	1	1
Control function for BPK works	12	16
Only specific individuals interact with BPK	1	1
Partner for synergy	2	2
Provide inputs through comments	33	44
Public as indirect stakeholder	1	1
Source of information in gathering audit evidence	13	21
Type of audit and the role of public	3	5
User of BPK report	10	11
Public comment objective		
A means for public to exercise right and express dissatisfaction	4	5
Part of BPK transparency to public	5	5
To assist BPK on focusing and planning the audit and overcome audit limitation	19	29
To gain trust and organised response	2	2
To meet the law	5	7
To obtain information from the public	14	17
To serve the public as stakeholders	5	5
Public comments challenges		
Auditors tend to avoid risk	1	1
BPK has limited capacity	32	82
Depends on public condition	1	1
Different expectations between staff and supervisors	7	14
Difficult to collect evidence from the comments	3	3
Difficult to respond to the public	1	1
Limited information submitted by the complainant	30	58
No clarity of procedure and workflow	16	37
PR BPK excluded some information for the public	1	2
PR Difficult to deal with the public	4	10
PR Difficult to identify working unit	1	1
PR Lack of response from audit unit	7	21

Public is not important for BPK	2	2
Criteria for acting upon public comments		
Not followed up	32	100
Already handled by law enforcer	3	3
As copy and no supporting document	1	1
BPK just as copy	4	7
Different authority	1	1
Issue already part of the previous audit report	7	10
Lack of supporting document	1	1
No clear story	9	10
No clear story and no supporting document	4	5
No clear story and wasn't being followed up by them	1	1
No ID to follow up	9	17
No supporting documents	5	6
Not relevant with BPK audit scope and planning	4	12
Not relevant with BPK roles and function	13	24
On hold too many work loads	1	1
Low public awareness of BPK roles and function	1	1
Information	4	8
Clarity and as copy	1	2
Clarity but no supporting documents	2	2
Direction from superior	1	1
No supporting document	1	1
With ID	1	1
With supporting document	1	1
Followed up	41	285
As copy	1	1
Clear story	2	2
Comments sent by NGO	1	2
Have supporting documents	15	22
Higher management consideration	14	24
Involving the legislatures	1	2

Materiality	22	36
Mentioned who is the perpetrator	1	1
No ID is fine	1	1
No Supporting documents	6	8
Not part of previous audit sample	1	1
Provide identity	9	11
Quality of information	18	44
Relevant with audit type	9	16
Relevant with BPK audit scope and planning	24	85
Relevant with BPK roles and function	7	11
Relevant with findings from previous audit report	2	2
Relevant with public attention from mass media	9	16
PR processing the comments		
Counting on informal process to receive letter	1	1
Decision at the staff level	1	3
Did not follow SOP from the national office	1	3
Tacit knowledge to classify	2	4
Tacit knowledge to selecting relevant audit working unit	1	3
No filter at the PR Office	3	3
PR follow up with audit unit		
Board member attention made the response faster	2	2
By phone	3	3
Chase them	2	4
Complicated when involving 3rd parties	1	7
Depends on key personnel initiatives	3	4
Different perception of comments quality	1	1
Difficult to comm informally	1	3
Extra timeline to follow up	1	1
Extra tolerant	6	10
Higher level letter does not work	1	3
Lack of proper administration	3	3
Only those categorised as followed up	1	2

Only receive verbal response	2	4
Sending reminder	1	1
Reclassify the comment	1	1
Send memo	1	1
To those most familiar with	1	1
Use IT to expedite comm	1	2
Willingness of superior	3	3
No filter at the PR office	1	1
Different ways of Receiving the comments	5	15
Responding to public		
Difficult because involving 3rd parties	1	3
Explaining in person	2	3
Extra patience	3	6
Gap in public expectation	2	4
Must wait response from audit	2	2
ID a must	1	1
ID is priority	1	1
ID need to follow up	1	1
ID not clear bounce back letter	1	1
facilitate a meeting	3	5
Keeping the bounce response	1	1
Normative answer to public	5	12
Only specific group tend to follow up their letter	4	6
Open and positive	1	1
Puzzled on how to write the answer	1	7
Referring to previous audit report	1	1
Stalling	7	12
Writing off	5	10
Comment goes to third parties		
Different audit scope	6	8
Forgot to ask the follow up	1	1
Immaterial case	5	7

Internal matters	1	2
Investigative audit	1	1
Not enough predication	1	2
Not receive report	1	3
Protest from the public	1	2
Village fund topic	7	9
Auditors' analysis approach		
Analyse based on 5W2H	2	4
Analysed by asking legal opinion	3	3
Analysed by using regulations	1	1
Analysed directly in the audit by testing the general information	2	2
Analysed the comments based on the questions	1	1
Analysed the relevance with specific type of audit	1	1
Analysis done by special task force	1	1
Analysis only for high potential comments	1	1
Ask the agency more information to do the analysis	1	1
Assigned directly to relevant team for audit	2	4
Assigned directly to the team on the field if relevant	4	10
Assigned to auditor familiar with the agency	1	1
Assigned to dossier	2	2
Assigned to relevant audit unit	2	2
Assigned to trusted auditors	3	3
Compare the comments with the audit report	2	3
Decision at the higher level	1	1
Decisions is with board member	1	1
Delivered to audit team	1	1
Did not understand the follow up of analysis	1	1
Filed by dossier if no relevant audit	1	1
Hierarchy until analysed by auditor	1	1
Involvement of legal unit	2	2
Involvement of representatives	1	2

Need times to learn the comments	1	1
Pending the unfollowed-up comments	1	1
Person in charge on analysing the comments	4	8
Prioritising big case	1	1
Test the comments with inspectorate	1	1
Test the information	1	1
Testing the comments by confirming it with inspectorate	2	3
Use common sense to do the analysis	2	3
Use guidelines for PIA	2	2
Use web source to do analysis	1	1
Used regulations to answer the questions from comments	1	1
Prioritising from legislature and law enforcer	1	1
Monitoring at the auditors		
As part of audit progress report	10	12
Comments from PR monitored by PR	2	4
Communicate verbally	3	4
Develop tools for monitoring	2	2
Do not aware of who is responsible for this	2	2
E letter monitoring	8	14
Monitored by superior	1	2
No feedback means not significant or not being fol up	1	1
No follow up w third parties	1	1
Not always asked by superior	1	6
Part of case monitoring	1	1
Waiting for significant feedback only	1	1
Impact of public comments on audit		
Adding reallocate more resources	6	11
Attached on general audit	2	3
Distribution of task	1	1
Resources to follow up comments	2	2
Answering public concerns	12	15
Assist BPK in focusing the main issue in public	2	2

Aware of what public concerns	8	9
BPK service to the public	1	1
Assist BPK in focusing the audit	21	33
Assist on developing audit risk	6	8
Aware of issues in the field	3	3
Expanding the audit scope	2	2
Focusing the audit	11	16
Justified audit risk in planning	3	3
Assist on developing audit procedure	12	16
Expanding the audit procedure	1	1
Follow up depends on comments topic	2	2
Awareness of public attention on BPK	4	4
Collecting more evidence	15	33
Learn the motives	9	14
Learning the motives	6	7
No follow up means no impact	1	2
Not always part of audit findings	15	24
Lead to another findings	1	1
Not part of audit finding	6	6
Own audit finding if gain public attention	1	1
Part of audit finding	8	12
Public aware of BPK existence	1	2
Selecting the audit sample	18	29
Served as clue and additional information	8	15
The officers have limited knowledge about guidelines	12	23
Medium of submission		
Use email because more familiar	1	1
In person because it allows discussion	1	1
In person coming from groups	1	1
Less letter because move to website and apps	1	1
Letter because distance	4	5
Letter because easier	2	3

Letter because flexibility	1	1
Letter because can send without attaching id	3	5
Letter because no internet access	1	1
Letter to show existence for the groups	1	1
Less Mobile apps because lack of promotion	1	2
Website because encouraged by office	1	1
No Website at provincial because it is only for central office only	1	3
Website because of practicality	2	2
Public comments participant		
Groups because actively submit comments	1	1
Groups because the individual afraid to expose id	2	3
Groups because characteristic of the society in that area	1	2
Groups because concentration of NGOs in the area	2	4
Groups because they concern on state finance mgt	2	2
Groups because they have more knowledge	5	6
Group has more power	2	2
Groups has personal interest	2	5
Groups because level of unemployment is high	1	1
Groups still send low quality comments	1	1
Groups because they have network of LSM	1	1
Groups sent the comments on behalf of individuals	5	10
Groups have political interest	11	35
Groups are those who actively seek and has the information	3	3
Groups because they will be heard more	1	1
Individual because they concern on state finance mgt	4	5
Individual because need more docs as groups	2	2
Individual usually have no ID	2	3
Individual usually coming from internal organisation	8	9
Individual usually more educated	1	3
Individual usually have personal interest	8	12
Lack of individual awareness	1	1

Those who are dissatisfied with BPK audit	1	1
Those who are impacted by the issue	10	11
Those who have access to information	1	3
Those who overreacted	1	1
Public comments topics	36	85
Comments about abuse of power	1	2
Comments about Village fund transfer	9	13
Previous Comments has not been followed up yet	1	1
Comments related to audit report	6	11
Why sending specific topics		
BPK activities	4	6
BPK image as institutions that deals with state finance	4	10
BPK image as institutions that can do everything	1	2
Areas with higher risk and money value	4	4
Issues directly related with the complainant	14	20
Complaining because of limited information available to public	1	3
Because the public have more access to information	1	2
Public competition	1	2
Various government activity	2	2
The visibility of the damage	5	6
What public sees	1	1
Public comments volume		
BPK gain public attention	6	7
BPK more open to public inputs	3	4
BPK only sent as copy	1	1
Budget realisation period	2	3
From legal enforcer	1	1
Growth of media to access information	1	1
Growth of NGOs	1	1
Political event	3	6
Public awareness	9	15
Public dissatisfaction to executive and legislative increase	1	1

Public dissatisfaction with BPK	1	1
Public move to other platform of complaint	1	1
Regional authority	2	2
Regional characteristic	1	3
Unaware of trends	3	4
Village fund	3	8
Why public chose BPK to send comments		
BPK image as institution that can do it anything related to state finance	14	16
BPK has more power to help the public	1	1
BPK more open to public	1	1
Did not respond by others	6	7
Public awareness of BPK role and function	11	15
Public trust BPK more	15	18
Public want to know more from the audit report	2	2
To support BPK on specific issues	1	2

Appendix 5

Permission to access Letter

Date

Mr. Bahtiar Arif

BPK General Secretary

[redacted]

[redacted]

RE: Permission to Conduct Research Study

Dear Sir/Madam

My name is Muhammad Wahyudi, and I am a PhD student at the Institute of Local Government Studies University of Birmingham (UoB), UK. The research I wish to conduct for my Doctoral thesis aims to explain the development of Indonesia SAI (Badan Pemeriksa Keuangan – BPK) public engagement mechanisms, examine the impact of consulting the public on BPK's audit function and to explore factors affecting this impact. To meet the aims of the research, the BPK public comment mechanism has been selected as the case study for the analysis. This project will be conducted under the supervision of Prof. Vivien Lowndes and Dr. Peter Watt of UoB.

I am writing to request your consent for me to collect secondary data from several working units (including two provincial offices), and to interview public officials (structural and functional) related to my research topic.

I have attached a copy of my research proposal, which includes the participation information sheet and consent form to be used with respondents in the research process. If approval is granted, an individual formal invitation letter will be sent to the selected working units (echelon 2 level) relating to the purpose of the interviews and the process involved.

Upon the completion of the study, I undertake to provide BPK with a bound copy of the full research report. In addition, a summary of findings from the research will be sent to BPK and the interview participants (written in Bahasa Indonesian). If you require any further information, please do not hesitate to contact me (email [redacted] or mobile phone number [redacted]). Thank you for your time and consideration in this matter.

Yours sincerely,

Muhammad Wahyudi

University of Birmingham

Tanggal

No : …/S/UOB/…/2019
Lampiran : 1 berkas
Perihal : Undangan wawancara penelitian

Yth. Bapak/Ibu ….

Kepala Auditorat

[redacted]

[redacted]

Saya, Muhammad Wahyudi, pegawai karyasiswa yang saat ini sedang menempuh pendidikan jenjang S3 di *Institute of Local Government Studies* pada *University of Birmingham* (UoB), UK, dengan ini meminta kesediaan Bapak/Ibu untuk saya wawancara terkait topik penelitian saya mengenai dampak partisipasi masyarakat terhadap audit. Penelitian yang akan saya lakukan untuk disertasi doktoral saya bertujuan untuk menjelaskan perkembangan mekanisme partisipasi masyarakat di BPK RI, menguji dampak partisipasi masyarakat terhadap audit dan faktor - faktor yang memegaruhinya. Untuk menjawab tujuan penelitian tersebut, mekanisme pengaduan masyarakat dipilih menjadi fokus untuk analisis. Penelitian ini dilakukan dibawah supervisi Prof Vivien Lowndes dan Dr. Peter Watt dari UoB.

Bapak/ Ibu terpilih menjadi responden penelitian ini berdasarkan relevansi unit kerja Bapak/Ibu dalam proses pengaduan masyarakat. Saya akan berada di Indonesia antara tanggal 1 dan tanggal 2 dan dapat bertemu dengan Bapak/Ibu di waktu jam kerja di kantor Bapak/Ibu atau pada waktu dan tempat lain yang menurut Bapak/Ibu lebih memungkinkan.

Proses wawancara akan berlangsung selama kurang lebih satu jam dan partisipasi Bapak/ Ibu bersifat sukarela. Jika Bapak/ Ibu bersedia diwawancara, Bapak/ Ibu diminta untuk mendatangani formulir persetujuan. Bapak/ Ibu juga berhak untuk tidak menjawab pertanyaan yang Bapak/Ibu tidak inginkan. Selain itu, Bapak/ Ibu dapat membatalkan partisipasi Bapak/Ibu dalam penelitian ini dalam jangka waktu satu bulan setelah wawancara berlangsung tanpa ada konsekusensi apapun. Informasi yang Bapak/ Ibu sampaikan dalam penelitian ini bersifat rahasia dan tidak akan disampaikan ke pihak manapun. Informasi lebih detil mengenai kerahasiaan ini dapat dibaca lebih lanjut pada formulir partisipasi peserta.

Partisipasi Bapak/Ibu dalam penelitian ini sangat saya harapkan dalam rangka penulisan disertasi saya untuk dapat memahami dampak pengaduan masyarakat terhadap audit dan faktor – faktor yang memengaruhinya. Jika Bapak/Ibu memiliki pertanyaan lebih lanjut mengenai penelitian ini, Bapak/Ibu dapat menghubungi saya (email [redacted] atau nomor seluler [redacted]) atau supervisor

saya Prof. Vivien Lowndes (email [redacted] atau telepon [redacted]

Demikian surat permohonan ini saya sampaikan. Atas perhatian dan perkenan Bapak/Ibu, saya ucapkan terima kasih

Muhammad Wahyudi

PhD Student

Institute of Local Government Studies

School of Government and Society

University of Birmingham

Appendix 6

Participant Information Sheet

FORMULIR INFORMASI PESERTA (INTERVIEW)

PROJECT'S TITLE/ JUDUL PENELITIAN

Exploring the Impact of Consulting the Public on Indonesia Supreme Audit Institution Audit Process

Dampak Partsipasi Masyarakat terhadap Proses Audit BPK RI

RESEARCH'S PROJECT DESCRIPTION/ PENJELASAN MENGENAI PENELITIAN

Muhammad Wahyudi, a PhD student at the University of Birmingham (UoB), United Kingdom, is conducting this research under the supervision of Prof. Vivien Lowndes and Dr. Peter Watt of UoB. The UoB Research Ethical Review Committee has given their written approval for this research to go ahead. The aim of this research is to examine the impact of consulting the public on BPK audit function and explore factors affecting this impact. By addressing the research objectives, this study is expected to provide greater understanding of: the impact of citizen engagement (i.e. public comment) on the different stages of the audit cycle; the relevant factors affecting this impact; and the implementation, levels, types, and topics of public comment received by the SAI.

Saya, Muhammad Wahyudi, pegawai karyasiswa BPK RI yang saat ini sedang menempuh pendidikan jenjang S3 pada University of Birmingham (UoB), UK melakukan penelitian ini dibawah supervisi Prof. Vivien Lowndes dan Dr. Peter Watt dari UoB. Komite Etik UoB telah menyetujui penelitian ini untuk dilaksanakan. Tujuan dari penelitian ini adalah untuk menganalisis dampak partisipasi masyarakat d.h.i. pengaduan masyarakat terhadap audit yang dilakukan BPK RI dan faktor yang memengaruhinya. Penelitian ini diharapkan memberikan pemahaman tentang dampak partisipasi masyarakat (pengaduan masyarakat) terhadap tahapan audit, faktor yang memengaruhi dampak ini, serta penerapan, volume, jenis, dan topik pengaduan masyarakat di BPK RI.

INVITATION TO PARTICIPATE

You are invited to participate in a personal interview of approximately 40 minutes to one hour. Your participation will involve an interview at your office or another agreed location. You have the right to withdraw your participation without disclosing any reason and without any negative consequences. In the case that you decide to withdraw, your withdrawal should be communicated to the researcher within one month after the date of the interview, by contacting the researcher by email or phone. Accordingly, your data

and all of the information already provided will be removed from this research and destroyed.

Bapak/Ibu saya harapkan kesediaan nya untuk saya wawancara selama kurang lebih 1 jam di kantor Bapak/Ibu atau tempat lain yang menurut Bapak/Ibu memungkinkan. Partisipasi Bapak/Ibu bersifat sukarela dan Bapak/Ibu berhak untuk menolak berpartisipasi tanpa ada konsekuensi apapun. Dalam hal pembatalan partisipasi dilakukan setelah wawancara terjadi, Bapak/ Ibu dapat menyampaikan hal tersebut kepada saya, sebagai peneliti, dalam jangka waktu satu bulan sejak tanggal wawancara melalui email atau telepon. Data dan informasi yang Bapak/Ibu sampaikan akan dihapus dan dimusnahkan.

With your consent, the interview will be recorded using a digital recorder. You can request to have the recorder switched off at any time, and you can choose not to answer any questions. The researcher and external parties will transcribe the interview. However, when the transcription process involves external transcriber, a non-disclosure agreement with the transcriber will be applied. Furthermore, in reporting the findings of this research, your opinions and responses will not be attributed directly to you either by name or by work unit. The researcher will take every precaution to ensure your identity is not revealed but, due to the fact that participants might be recognizable by their position in the organization, anonymity cannot be entirely guaranteed. The data analysis will use pseudonyms instead of your real name. Participation in this project carries no risk of psychological or physical harm.

Dengan persetujuan Bapak/Ibu proses wawancara akan direkam dengan menggunakan digital recorder. Bapak/ Ibu dapat meminta untuk mematikan recorder pada saat wawancara berlangsung dan berhak untuk menolak menjawab pertanyaan tertentu. Saya dan pihak ketiga akan melakukan transkripsi data audio dari wawancara. Pihak ketiga yang terlibat untuk mentranskripsi wawancara akan diminta untuk menandatangani perjanjian terkait kerahasiaan data. Selanjutnya, dalam melaporkan hasil penelitian, pendapat dan respon Bapak/ Ibu tidak akan diidentifikasi dengan nama ataupun unit kerja. Saya akan memastikan bahwa identitas Bapak/Ibu tidak akan terungkap dalam penelitian ini. Dalam analisis data, pseudonym akan digunakan. Penelitian ini tidak akan membahayakan keselamatan Bapak/Ibu baik secara fisik maupun psikologis.

The data will be stored at University of Birmingham secure Research Data Store system. A summary of the findings will be provided to you by the researcher at the end of the project. In addition to the PhD thesis, the material gathered in this research may be included in published journal articles and conference proceedings.

Data dari penelitian ini akan disimpan di sistem penyimpanan data University of Birmingham. Ringkasan hasil penelitian akan disampaikan kepada Bapak/ Ibu pada akhir penelitian. Selain disertasi, data hasil penelitian juga akan diterbitkan dalam bentuk jurnal artikel dan prosiding seminar.

If you have any questions regarding this study or would like additional information to assist you in reaching a decision about participation, please contact one the research team members below.

Jika Bapak/ Ibu memiliki pertanyaan lebih lanjut mengenai penelitian ini atau membutuhkan informasi tambahan untuk membantu Bapak/ Ibu memutuskan apakah akan berpartisipasi dalam penelitian ini, Bapak/ Ibu dapat menghubungi salah satu dari kontak informasi berikut:

Principal Contact/ Kontak Utama

Muhammad Wahyudi (PhD Student)

Institute of Local Government Studies

School of Government and Society

University of Birmingham

Phone:

e-mail:

Secondary Contact/ Kontak kedua

Prof. Vivien Lowndes (Director of Research)

Institute of Local Government Studies School of Government and Society

University of Birmingham

Phone:

email

CONCERNS OR COMPLAINTS REGARDING THE RESEARCH PROJECT/ KELUHAN TERKAIT PENELITIAN

Any complaints about your participation in this project may be directed to the Research Ethics Officer (e-mail ethics-queries@contacts.bham.ac.uk or telephone +44 121 414 8825).

Jika terdapat keluhan terkait partisipasi Bapak/ Ibu dalam penelitian ini dapat disampaikan kepada Research Ethics Officer (e-mail ethics-queries@contacts.bham.ac.uk atau telepon +44 121 414 8825)

Appendix 7

Consent Form for Interview

Consent Form/ Formulir Persetujuan

Project title/ Judul penelitian
Exploring the Impact of Consulting the Public on Indonesia Supreme Audit Institution Audit Process

Dampak Partisipasi Masyarakat terhadap Proses Audit BPK RI

Researcher.
Muhammad Wahyudi is a PhD student at the Institute of Local Government Studies, the University of Birmingham, United Kingdom. For further information please contact Muhammad Wahyudi at [redacted] or phone [redacted]

Muhammad Wahyudi adalah pegawai karyasiswa BPK RI yang saat ini sedang menempuh pendidikan jenjang S3 pada Institute of Local Government Studies di University of Birmingham (UoB), UK. Untuk informasi lebih lanjut dapat menghubungi sdr. Muhammad Wahyudi di alamat email [redacted] atau nomor seluler [redacted]

Research Funding/ Pendanaan Penelitian

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Penelitian ini disponsori oleh Lembaga Pengelola Dana Pendidikan (LPDP)

Supervision Team/ Tim Supervisor

1. Prof. Vivien Lowndes (Main Supervisor).
   Institute of Local Government Studies
   University of Birmingham
   Email: [redacted]
   Phone: [redacted]

2. Dr. Peter Watt (Co Supervisor).
   Institute of Local Government Studies
   University of Birmingham
   Email: [redacted]
   Phone: [redacted] (United Kingdom).

I, the undersigned, confirm that (please tick box as appropriate):

Saya, yang bertanda tangan dibawah ini menyatakan bahwa (beri tanda cek untuk yang sesuai)

1.	I have read the information sheet related to the research project and understand the aims of the project. *Saya telah membaca lembar informasi peserta dan memahami tujuan dari penelitian.*	☐
2.	I have been given the opportunity to ask questions about the project and my participation. *Saya telah diberikan kesempatan untuk bertanya mengenai penelitian dan partisipasi saya dalam penelitian*	☐
3.	I voluntarily agree to participate in the project. I am fully aware that I am not obliged to answer any question, but that I do so at my own free will. *Saya secara sukarela setuju untuk berpartisipasi. Saya mengerti bahwa saya dapat menolak menjawab pertanyaan tertentu.*	☐
4.	I understand that if I decide at any time during the interview that I no longer wish to participate in this project, I can notify the researchers involved and withdraw from it immediately without giving any reason. Furthermore, I understand that I will be able to withdraw my data up to one month after the interview. *Saya memahami bahwa jika saya memutuskan untuk membatalkan partisipasi saya dalam penelitian, saya akan menyampaikan hal tersebut kepada peneliti. Selanjutnya, saya memahami bahwa saya dapat membatalkan partisipasi saya sampai dengan satu bulan sejak proses wawancara terjadi.*	☐
5.	I consent to the use of anonymised direct quotes of my words from the interview in publicly available study reports. *Saya setuju kutipan anonim dari wawancara saya digunakan dalam thesis, laporan, publikasi and presentasi yang berkaitan dengan penelitian ini*	☐
6.	I consent to the digital audio-recording of my interview. I understand that this will be anonymised and stored according to the University of Birmingham data management policy. *Saya setuju bahwa wawancara akan direkam. Saya memahami bahwa data wawancara akan bersifat anonim dan disimpan menurut kebijakan pengelolaan data University of Birmingham.*	☐

7.	The use of the data in research, academic publications, sharing and archiving has been explained to me. *Penggunaan data dalam penelitian, publikasi, distribusi, dan penyimpanan data telah dijelaskan kepada saya*	☐
8.	I am also aware that this project had been reviewed by, and received ethics clearance through, the Research Ethics Committee at university of Birmingham. I was informed that if I have any comments or concerns resulting from my participation in this study, I may contact the Research Ethics Officer (email ethics-queries@contacts.bham.ac.uk or telephone +44 121 414 8825) *Saya mengerti bahwa penelitian ini telah direviu dan disetujui oleh komite etik University of Birmingham. Saya diinformasikan bahwa keluhan terkait penelitian ini dapat disampaikan kepada Research Ethics Officer (email ethics-queries@contacts.bham.ac.uk atau telefon +44 121 414 8825)*	☐
10.	I, along with the Researcher, agree to sign and date this informed consent form. *Saya, bersama dengan peneliti, setuju untuk menandatangani formulir persetujuan ini.*	☐

I voluntarily consent to participate in this study. I will be given a copy of this consent form.

Saya secara sukarela berpartispasi dalam penelitian ini. Saya akan diberikan salinan formulir persetujuan.

_____ _____

Signature of participant date

I certify that I have presented the above information to the participant.

Saya menyatakan bahwa saya telah menyampaikan informasi di atas kepada partisipan.

_____ _____

Signature of Researcher date

**When completed: 1 for participant: 1 for researcher*

Appendix 8

Changes in BPK from 1947 - present

No	Indicators	1947 to 1949	1949 to 1950	1950 to 1959	1959 to 1965	1966 to 2001	2004 to present
1	Constitutional based	1945 Constitution	1949 Constitution of Federal Republic of Indonesia	1950 Interim Constitution	1945 Constitution	1945 Constitution	The second amendment of 1945 Constitution
2	On how constitution articulates BPK	BPK was stipulated only in one paraph. Constitution stipulated that "To audit the accountability of state finance, BPK is founded. The rules about BPK is governed and specified by law"	BPK was not mentioned in the constitution. The Constitution stipulates that "The revenue and expenditure report of the Republic sent to the house of the representatives whilst the Financial Supervisory Board approve such account according to federal law"	BPK was not mentioned in the constitution. The Constitution stipulates that "The Oversight and audit of the accountability of state finances was performed by Finance Advisory Council"	BPK was stipulated only in one paraph. Constitution stipulated that "To audit the accountability of state finance, BPK is founded. The rules about BPK is governed and specified by law"	BPK was stipulated only in one paraph. Constitution stipulated that "To audit the accountability of state finance, BPK is founded. The rules about BPK is governed and specified by law"	BPK roles, functions and position are stipulated coherently and clearly in one chapter, three articles and seven paragraphs in the third amendment of the 1945 Constitution. To Audit the management and accountability of state finances, an independent and free BPK was founded
3	The distribution of Audit report according to constitutions	Only to the house of representatives. The audit reports shall be presented to the House of Representatives	Neither the audit report and to whom it was distributed was mentioned.	The audit report shall be presented to the House of Representatives	The audit reports shall be presented to the House of Representatives. However, based on the law that governs BPK, this is done by the President.	The audit reports shall be presented to the House of Representatives	Not only the house The Audit reports shall be presented to House of Representatives, House of Regional Representatives, and the Regional House of Representatives

No	Indicators	1947 to 1949	1949 to 1950	1950 to 1959	1959 to 1965	1966 to 2001	2004 to present
							according to its authorities. The report is open to the public once delivered to legislatives bodies.
4	Law and rules that govern the work of BPK	ICW and IAR These rules only govern the role and function of BPK	ICW and IAR	ICW and IAR	• Government Regulation In lieu of Legislation No 7 of 1963 • Government Regulation In lieu of Legislation No. 6 of 1964 • Law No 17 of 1965 These laws did not view BPK as an independent institution	Law No 5 of 1973 Though BPK was more independent compare to the previous era, in practice, many other regulations limit the role and function of BPK.	• Law No 17 of 2003 • Law 1 of 2004 • Law No 15 of 2004 • Law No 15 of 2006 These laws stipulate roles and functions of BPK to be an independent audit institution
5	The position of BPK in the laws	Equal to the Executives and House of Representatives	Equal to the Executives and House of Representatives	Equal to the Executives and House of Representatives	Under the Executive, the subordinate of President	Equal to the Executives and House of Representatives	Equal to the Executives and House of Representatives

No	Indicators	1947 to 1949	1949 to 1950	1950 to 1959	1959 to 1965	1966 to 2001	2004 to present
6	Roles and Responsibility according to the laws	• Perform supervisory function on the management of finances, either revenues or expenditures • Perform supervisory function on the management of assets • Perform audit on the account report of budget implementation and treasurer account.	• Perform supervisory function on the management of finances, either revenues or expenditures • Perform supervisory function on the management of assets • Perform audit on the account report of budget implementation and treasurer account.	• Perform supervisory function on the management of finances, either revenues or expenditures • Perform supervisory function on the management of assets • Perform audit on the account report of budget implementation and treasurer account.	• Perform audit, supervision, and inspection of the management and control of state finances including third parties' assets managed by the states	• Perform audit on the implementation of state financial budget. • In the event where criminal misconduct was detected, or state loss was indicated, the board shall inform that to the government	• Perform audit on the management and accountability of state finances at the central government, regional government, other state institutions, central bank, state owned enterprise, public service agency, regionally owned enterprise, or other institutions and organisations that managed state finances.
7	Authorities according to the laws	• Mostly limited to audit authorities • Perform audit where the state money and asset were kept, where the activities was held, on the bookkeeping of the state finances as well as its supporting document, bank statement, and other relevant documents with respect to the management of state finances, as well as all state's offices, state buildings • Provide information to House of representatives, if	• Mostly limited to audit authorities • Perform audit where the state money and asset were kept, where the activities were held, on the bookkeeping of the state finances as well as its supporting document, bank statement, and other relevant documents concerning the management of state finances, as well as all state's offices state buildings • Provide information to House of representatives, if	• Mostly limited to audit authorities • Perform audit where the state money and asset were kept, where the activities were held, on the bookkeeping of the state finances as well as its supporting document, bank statement, and other relevant documents concerning the management of state finances, as well as all state's offices state buildings • Provide information to House of representatives, if needed	• Mostly limited to audit authorities • Acquire information in relation to its roles and responsibility; • Acquire information from the agencies which perform audit and supervision on the management and control of state finances; • Arrange standardisation on institutions that perform audit and supervision on the management and	• Mostly limited to audit authorities Acquire information in relation to its roles and responsibilities	• Articulate more comprehensive on BPK authorities • Determine the audit objective, planning and implementing audit, timing and methodology, and drafting and presenting the audit report • Acquire information and/or document Perform audit where the state money and asset were kept, where the activities were held, on the bookkeeping of

No	Indicators	1947 to 1949	1949 to 1950	1950 to 1959	1959 to 1965	1966 to 2001	2004 to present
		needed	needed		control of state finances; • Provide information to the president, house of representatives, ministers on the deficiencies and fraud in the management of control of state finance, and • Acquire assistance from any institutions, if needed.		the state finances as well as its supporting document, bank statement, and other relevant documents concerning the management of state finances • Determine the type of document, data and information about the management of state finances that should be received by BPK • Establish the state financial auditing standard • Establish a code of conduct of auditing the management and accountability of state finance • Using experts or other external auditors to works on behalf of BPK • Developing the functional role of its auditor • Provide inputs on the Government Accounting Standard • Provide inputs on the design of

No	Indicators	1947 to 1949	1949 to 1950	1950 to 1959	1959 to 1965	1966 to 2001	2004 to present
							government internal control
8	Planning of Audit according to the laws	Not stated	Not stated	Not stated	Not stated	Not stated	In the planning of its audit, BPK considers the request, suggestion, and opinion from the house of representatives. A consultation meeting can be held for this purpose.In the planning of its audit, BPK may consider information from the government, the central bank, and citizen

No	Indicators	1947 to 1949	1949 to 1950	1950 to 1959	1959 to 1965	1966 to 2001	2004 to present
	Government Auditing Standard	Not available	Not available	Not available	Not available	SAP 1995, with very limited information	Develop from international best practice with guidelines for three types of public sector auditing (financial, performance and specific purposes audits)
	Code of Conduct	Not available	Not available	Not available	Not available	Not available	Established in 2007

Source: Author analysis based on the Indonesia Constitution

Appendix 9

Comparison of BPK Governance between Law 5 of 1973 and the new laws (Audit Law 2004 and BPK Law 2006)

No	Description	*Law No 5 of 1973*	*Law No 15 of 2004 and Law No 15 of 2006*
1.	Regional Offices	Not Regulated	One in every province
2.	Independency		
	Organization	Regulated by the Ministry of State Apparatus	There are some flexibilities
	Budget	Integrated with State National Budget	Has its Budget Allocation in the State National Budget
	Human Resources	State Civil Servant	State Civil Servant with some flexibilities
	Audit	Need to consult with the government to avoid national instability	Planning, implementation, reporting, and followed up are in BPK authority
3.	Accountability		
	Code of conduct	Unclear	Binding to all employee and its implementation is supervised by Code of Conduct Council
	BPK accountability	Self-audited by BPK	Perform by a public accountant and the report is open for public
	Quality assurance of BPK works	None	Established internal regulations which will be reviewed by INTOSAI member
	Audit Report	Not open for public	Open for public once presented to the parliament
4.	Audit Objective		
	State Revenue	Almost none	Audited
	State Bank Account	Almost none	Audited
	State Expenditure	Only central government	Including central and local government
	Central Bank and State-Owned Enterprise	Not audited by BPK	Audited by BPK
5.	Audit Schedule for financial audit	Not mentioned	Clearly articulated
6.	Audit Report	• Presented to the House of Representatives • Any criminal act violation was reported to the government • Not open for public	• Presented to the House of Representatives, Regional House of Representatives, and Regional Representatives Council • Any criminal act violation reported to law enforcer • Audit report open for the public once presented to the parliament

No	Description	*Law No 5 of 1973*	*Law No 15 of 2004 and Law No 15 of 2006*
7.	Audit Follow Up	Not regulated	Performed by state officials and report its implementation to BPK
8.	Compensation of State Loss	Not regulated	Established by BPK according to rules and regulation
9.	Auditing Standard	Established by BPK without needed to consult it with academician, government, and expert	Established by BPK after further consultation with academician, government, and expert
10.	Make use of a public accountant to audit on behalf of BPK	Limited	Regulated by further issuing BPK regulations. It needs a certification process for the public accountant to audit state finances
11.	Authority to issue regulations related to the audit of state finances	Not BPK authority	BPK could issue own regulation related to the audit of state finances

Source: Presentation of BPK Bureaucratic Reform on December 2008 by BPK Bureaucratic Reform Team, available at www.worldbank.org/INTINDONESIA/Resources/226271-1170911056314/3428109-1228973941873/BPK.ppt+&cd=11&hl=en&ct=clnk&gl=uk

Appendix 10

List of Interview Participants

No	Pseudonym	Location	Working Unit
1.	Participant ACP2	Central Java	Audit
2.	Participant PRCP1	Central Java	Public Relations
3.	Participant SACP1	Central Java	Audit
4.	Participant SACP4	Central Java	Audit
5.	Participant ACP5	Central Java	Audit
6.	Participant SACP3	Central Java	Audit
7.	Participant AEP3	East Java	Audit
8.	Participant PREP2	East Java	Public Relations
9.	Participant SAEP2	East Java	Audit
10.	Participant SPREP1	East Java	Public Relations
11.	Participant SAEP1	East Java	Audit
12.	Participant SAEP4	East Java	Audit
13.	Participant AC1	National Office	Audit
14.	Participant AC15	National Office	Public Relations
15.	Participant AC16	National Office	Audit
16.	Participant SAC11	National Office	Audit
17.	Participant SPRC6	National Office	Public Relations
18.	Participant AC2	National Office	Audit
19.	Participant AC3	National Office	Audit
20.	Participant AC6	National Office	Audit
21.	Participant AC7	National Office	Audit
22.	Participant AC12	National Office	Audit
23.	Participant AC13	National Office	Audit
24.	Participant PRC1	National Office	Public Relations
25.	Participant PRC2	National Office	Public Relations
26.	Participant PRC3	National Office	Public Relations
27.	Participant PRC4	National Office	Public Relations
28.	Participant SAC4	National Office	Audit
29.	Participant SAC5	National Office	Audit
30.	Participant SAC8	National Office	Audit
31.	Participant SAC9	National Office	Audit
32.	Participant SAC10	National Office	Audit
33.	Participant SAC14	National Office	Audit
34.	Participant SAC17	National Office	Audit
35.	Participant SPRC5	National Office	Public Relations
36.	Participant AWP4	West Java	Audit
37.	Participant SAWP1	West Java	Audit
38.	Participant SAWP6	West Java	Audit
39.	Participant SPRWP1	West Java	Public Relations
40.	Participant AWP2	West Java	Audit

No	Pseudonym	Location	Working Unit
41.	Participant AWP3	West Java	Audit
42.	Participant AWP5	West Java	Audit

Appendix 11

Comparison of Keywords within Text of Public Comments National Office (2015 to 2018)

No	Keywords	Definition	2015	2016	2017	2018
1.	head of	Acted by a specific position or the head of a specific agency		53		15
2.	corruption, criminal, indication, assume	Alleged corruption act	256	113	81	24
3.	law	Ask for legal protection.			31	
4.	audit, request	Audit request	161	125	68	44
5.	government	Reported issues that happened at the specific government agency. Issues being reported to include procurement of goods and services, late payment.			25	
6.	ministry	Issues that happened at the ministry level such as misuse of budget. Procurement				13
7.	local agency, regions, province, city, south, north, east, java, districts, local, local budget, Sumatera	Issues that happened at the regional level such as misuse of budget, procurement of goods and services, late payment	143	419	329	207
8.	village	Issues that happened at the village level including the misuse of village fund	24	120	100	51
9.	payment	Late or fictitious payment				20
10.	teacher	Late payment to teachers	20			
11.	state, abuse, finance, misuse, use of	Misuse of state/local funds	205	348	33	86
12.	procurement, plan, activity, road, construction, work	Procurement of goods and services	149	225	163	65
13.	budget	Related to budget expenditure	35	57	41	25
14.	land	Related to land such as land dispute	27	65	49	0
15.	fund	A specific type of funds such as school operational assistance fund, social assistance fund, village fund, specific grant fund, grant fund, national insurance fund, alleged corruption act	85	152	94	61
16.	rules	Violation of rules	27			

No	Keywords	Definition	2015	2016	2017	2018
17.	report, information	NA as it represents initial word to summarise a report sent by the public	60	48	28	14

Source: Author analysis based on BPK Public Comments Dataset from 2016 to 2018 and BPK Public Comments Monitoring Report for 2015 at the National Office

Appendix 12

Number of Comments According to Subcategories of Comment Type at the Provincial Offices (2016 - 2018)

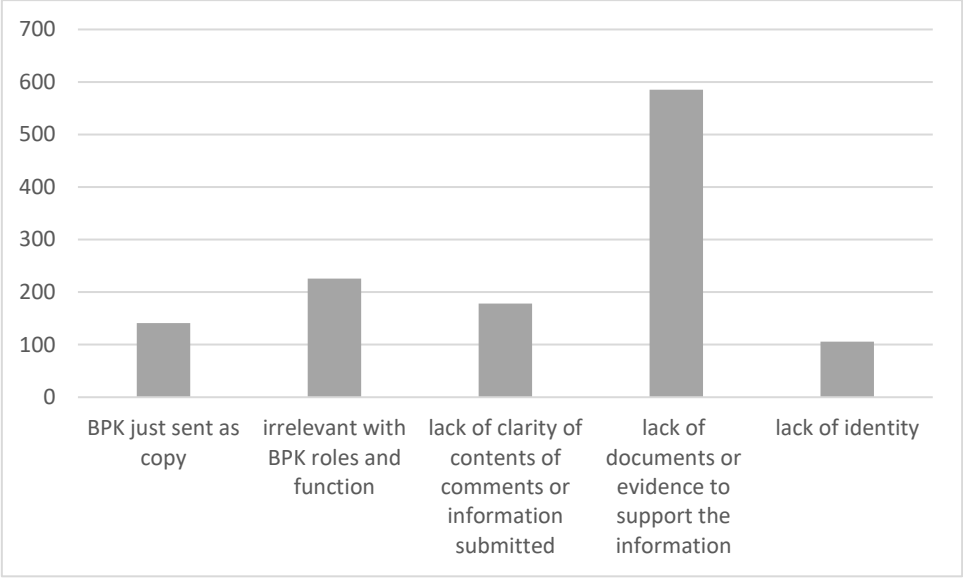
Provincial Offices	Subcategories	Year		
		2016	2017	2018
West Java	Alleged problems or mismanagement of regional/state finance	12	27	25
	Others	2	1	2
	BPK Audit Report	2	2	
	Clarification/ Question	3	5	1
	Audit Request	3		2
	Alleged violations of ethic codes done by BPK's officials/auditors/staffs in conducting their duties		1	
Central Java	Alleged problems or mismanagement of regional/state finance		19	24
	Others		2	5
	Clarification/ Question		1	1
	Audit Request		9	9
	Alleged violations of ethic codes done by BPK's officials/auditors/staffs in conducting their duties			1
	BPK Audit Report			1
East Java	Alleged problems or mismanagement of regional/state finance	36	30	41
	Others	5		
	BPK Audit Report	1		
	Clarification/ Question			
	Audit Request	5	1	

Source: Author analysis

Appendix 13

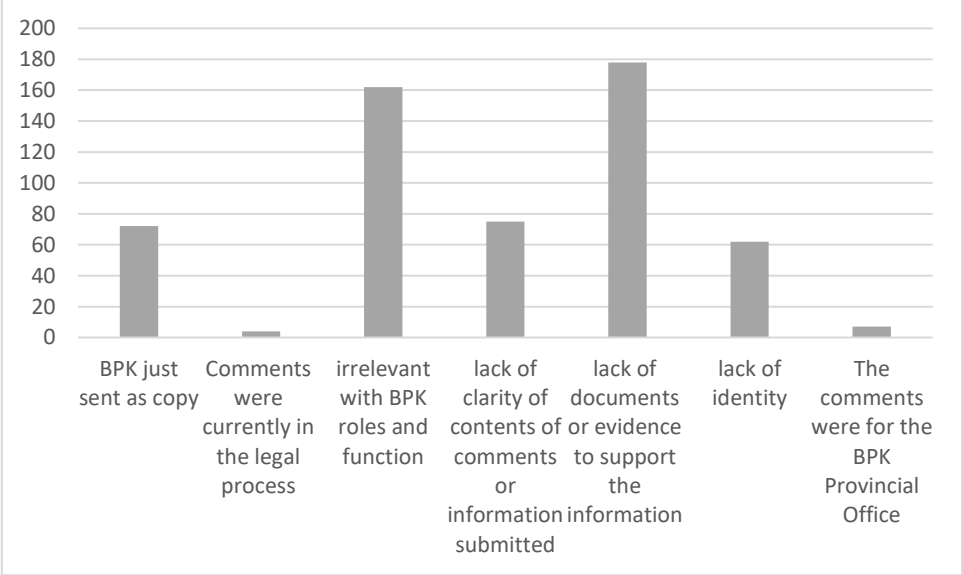
Arguments for comments that ‘cannot be processed further’ (2016 - 2018)

Arguments for comments that cannot be processed further in 2016



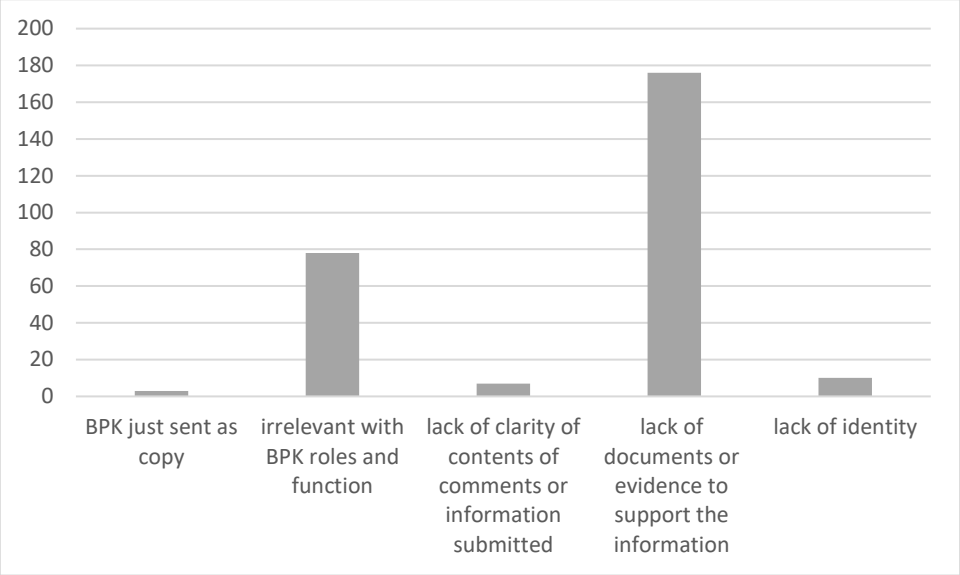
Source: BPK Public Comment Dataset 2016

Arguments for comments cannot be processed further in 2017



Source: BPK Public Comment Dataset 2017

Arguments for comments that cannot be processed further in 2018



Source: BPK Public Comment Dataset 2018

Appendix 14

Summary of Examples of Auditors Analytical Documents Regarding Public Comments at National Offices

No	Documents	Approach	Pointers of analysis	Source of information for analysis	Conclusion
1.	Analytical documents 1	Prior to audit	• Identify the facts from comments • Identify the issue being reported • Analysed the comments by identifying the documents needed to address the issue	Analysed by using only the information from the comments	BPK cannot conclude if the issue reported in the comment have happened. It was due to the lack of supporting documentation for BPK to do further analysis objectively and comprehensively.
2.	Analytical document 2	Directly sent to the audit team	• Identify the issue being reported • Analysed the comments by using different sources of primary and secondary information to clarify the issue	Analysed the comments by using information from the internet, obtained the relevant document from the government agencies, and interview relevant parties	Although it was part of the audit, the auditors cannot fully reject or agreed on the comments because it is not within the authority of BPK to make conclusion according to the comments and the current audit procedure has limitation to test the alleged accusation
3.	Analytical document 3	Prior to audit	• Identify the facts from the comments • Analysed the comments by comparing with the relevant regulations and calculating the potential of financial loses	Analysed by using only the information from the comments	The conclusion supported the comments. However, there was no clear information about the follow up of this analytical document.
4.	Analytical document 4	Prior to audit	• Identify the issue being reported	Analysed by using only the information from the comments	Although the comments have no supporting document, the analysis concludes that it can be included in the

No	Documents	Approach	Pointers of analysis	Source of information for analysis	Conclusion
			• Analysed the comments by identifying the consequences of comments in terms of financial loses		next audit by collecting more data and information
5.	Analytical document 5	Prior to audit	• Identify the issue • Analysed the comments by comparing the issue to relevant regulations	Analysed by using the information from the comments	The comments included some supporting documents. The analysis concluded that it can be used as one of the focus in the audit to obtain a more complete and objective information
6.	Analytical document 6	Prior to audit	• Identify the issue • Analysed the comments by referring to the kinds of document needed to address the issue	Analysed by using the information from the comments	The analysis concluded that although the data is limited, the auditors agreed that there is an issue with the institution hence the comment can be used in further audit to get a more objective and complete information

Source: Author analysis based on examples of analytical documents at the national office

Appendix 15

Summary of Examples of Auditors Analytical Documents Regarding Public Comments at Provincial Offices

No	Documents	Approach	Pointers of analysis	Source of information for analysis	Conclusion
1.	PD1	Before audit	• Summary • What the comment asked BPK to do • The analysis	Relevant regulations	• The comments sent to BPK because the public was unsatisfied with the response from the government agency. • The nature of comments is more like a question about some problems that the sender needs clarifications. • BPK answers that some of the comments were the authority of other government agency. It did not conclude that the information will be used in the next audit
2.	PD2	Assigned directly to the audit team	Testing the comment directly in the filed by collecting related evidence	Third parties from the audit field	The comment was part of the audit. However, the audit testing concludes that the comment is not true
3.	PD3	Before audit	• Internal memo letter • summary of comments • analysis	The information and document from the comments	• The comments were sent because of the public unsatisfied with the response from the ombudsman. • It cannot be further analysed due to lack of a complete supporting document, irrelevant with BPK roles and function, and referring to other agencies' decision BPK agreed with them not to follow up the comment
4.	PD4	Before audit	• Background for analysis	Information from comments Previous audit report	The previous audit report has disclosed the issue mentioned in the comment. Hence, no further action needed

No	Documents	Approach	Pointers of analysis	Source of information for analysis	Conclusion
			• Source of information for analysis • Analysis	Follow up of audit recommendation report	
5.	PD5	Before audit	• Background • Analysis	Information and document from the comment Relevant regulations	• Lack of supporting document hence can't fully conclude as what the comments said. • It potentially irrelevant with BPK roles and function because the fund considered non-state fund. • The comment needs to be conveyed to head of regency and inspectorate
6.	PD6	Before audit	NA		• No specific analysis is done. • The audit unit has coordinated the comment with the municipal government, it then being followed up by the inspectorate and the police. It is currently waiting for the response
7.	PD7	Before audit	• Background for analysis • Analysis • Conclusion	Information and document from comment	The comment needs to be further clarified due to limited supporting document however the comments can be used as early information for the next audit
8.	PD8	The letter arrived after the financial audit, but the analysis was done by the dossier	• Background for analysis • Summary of comments • Analysis • Conclusion •	Information and document from the comments Document from the auditee	• The comment arrived after the audit has completed; however, the problem reported in the comment was not part of audit sampling. • The analysis confirmed the issue being reported, however, because the letter was not addressed to BPK, BPK can ask the inspectorate to follow up the comment further. • The BPK provincial office need not do further action about the comment

No	Documents	Approach	Pointers of analysis	Source of information for analysis	Conclusion
9.	PD9	The letter arrived after the financial audit	• Summary of the problem • Analysis • Conclusion	Information and document from the audit	• The issue reported in the comment is the authority of BPK central office; hence, it was recommended for the complainant to send the letter to the central office. • The BPK provincial office can file the letter
10.	PD10	Before the audit	• Background for analysis • The objective of the comments • Summary of comments • Analysis • Conclusion	Information and document from comments	• The comments lack of supporting documentation and the information is unclear. • BPK need not to respond to the comments further. However, the information stated in the comments can be used for the next audit
11.	PD11	The comments arrived after the relevant audit is completed	• Background for the analysis • Summary of the comments • Analysis	Information and document from comments Information from the previous audit team	The issues reported in the comment is not part of the previous audit sample; hence BPK cannot state if there was a problem as questioned in the comments
12.	PD12	Before audit	• Background for analysis • Summary of the comments • Conclusion	Information and documents from the comments testing the information as part of the interim audit	• The auditors follow the guidelines from the central office of what should they do when find a fraud report from the public in the financial audit. The guidelines say two-approach need to be done. Report the comments to the inspectorate and do a substantive test. • The information in the comments is still too general and not supported the accusation mentioned in the comments. • The auditors cannot do a further test of the information because of the political tension in the location after the head of the village election

No	Documents	Approach	Pointers of analysis	Source of information for analysis	Conclusion
					• The comments recommend being discontinued because it is now in the legal process although based on the conformation with the provincial attorney, they have not done anything to the comment because of the limited information and political conflict
13.	PD13	Assigned directly to the audit team	Testing the comment directly in the audit by collecting related evidence	Based the analysis on the pointers of comments	• No general conclusion. Answers were given by comparing what the comment said versus the testing results

Source: Author analysis based on examples of analytical documents at the provincial office