1. The need for a fast-track approach

This Guidance Note outlines how to prioritise and fast-track the implementation of one or more of the four core features of the CoST approach, without necessarily becoming part of a recognised CoST programme. Such an approach will not only help reduce risks associated with the procurement of public infrastructure during a crisis and its aftermath, but also lay the foundations for more lasting reforms.

The normal process of establishing a trusted CoST programme requires considerable time and effort, and cannot generally be achieved, let alone institutionalised, quickly. For the purposes of helping respond to a crisis such as a pandemic or natural disaster, this could be too late to be relevant. Yet in such contexts the need for early transparency and effective collaboration between stakeholders is of paramount importance. Hence the need for a prioritised fast-track approach as described.

CoST Jalisco convenes stakeholders during Covid-19.

Prepared during the Covid-19 pandemic, this document is intended for use by decision-makers who may not already be practising CoST's core features of multi-stakeholder working, disclosure, assurance and social accountability, but who recognise the potential relevance of each such feature.

2. Overview of the challenge

A typical feature of any significant crisis affecting the wellbeing of citizens tends to be that following an initial period of inaction, additional resources are brought to bear relatively quickly. Where these exceed the capacity of government and the private sector to ensure their cost-effective use, this increases the risks of inefficiency, mismanagement and corruption. Bad practices can become entrenched, reducing levels of infrastructure investment to below the available capacity and well below needs. The resulting frustration on the part of citizens can contribute to a vicious cycle of mutual mistrust between stakeholders, as mismanagement and corruption persist.

This common scenario is illustrated by the solid lines in **Figure 1**. By contrast, the broken lines show how such risks can be reduced through an early focus on the CoST features. Multi-stakeholder working provides an early boost to capacity, giving rise to increased relevance, trust and investment. A virtuous cycle of better performance and associated confidence can further reduce the drivers of corruption and give rise to longer-term investment, improved value for money and accelerated development.
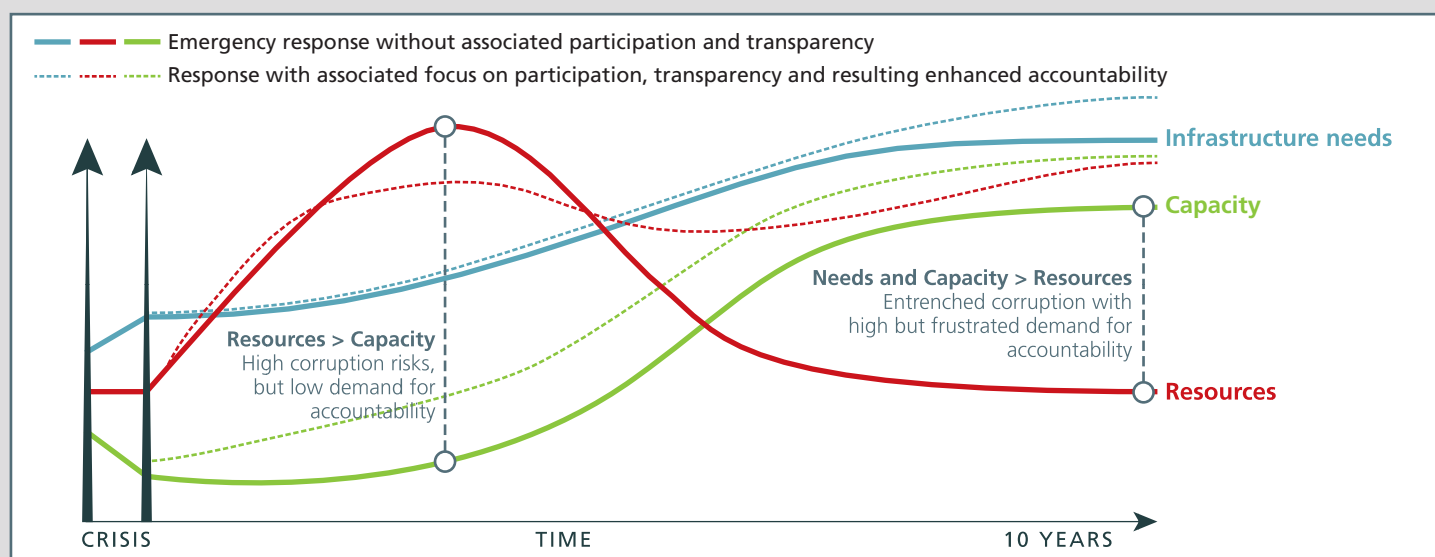
Figure 1: Phases and dissonances of post-crisis recovery[1].

3. Quality infrastructure, stronger economies, better lives

In order to meet the needs of citizens, public infrastructure investment needs to be properly planned, prepared and implemented. The four features of CoST provide a global standard for the transparency, participation and enhanced accountability required to achieve this. Hence the CoST vision: '*quality infrastructure, stronger economies, better lives*'. The essence of each of the features is summarised in **Figure 2**.
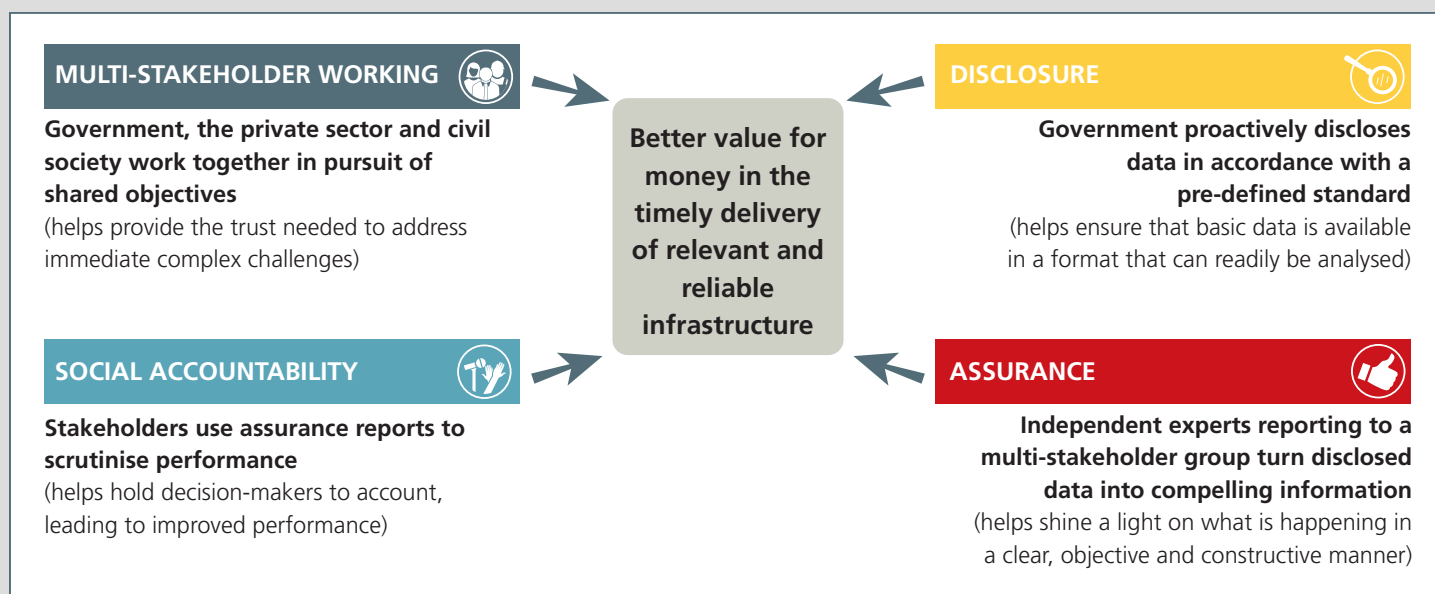

Figure 2: The four features of CoST[2].

[1] Source: adapted from Galtung, F. and M. Tisné (2008), Integrity After War: Why Reconstruction Assistance Fails to Deliver to Expectations. This paper also refers to the period following a crisis as an "open moment" for major reforms that is all too often squandered.

[2] For further details, see www.infrastructuretransparency.org/our-approach/.

The pre-defined disclosure standard referred to is the Open Contracting for Infrastructure Data Standard (OC4IDS).[3] The OC4IDS requires the 'proactive disclosure' of 40 data points that apply at both the project level (from planning to completion) and contract level, as well as the provision of 'reactive disclosure' i.e. providing further information on request. These proactive and reactive requirements are also defined in the CoST Infrastructure Data Standard (CoST IDS).

If anything, project preparation becomes even more important during and soon after a crisis, as the implications of failure can be more serious. This need should not necessarily be a cause for delay: in responding to Covid-19 some countries prepared and delivered major public health infrastructure in a matter of weeks that would normally have taken years to plan, design and construct.

Combination of CoST features

When applied together, the four features of CoST can give rise to a virtuous cycle of building competence and trust, resulting in time and cost savings. These features do not need to be introduced in a sequential manner, and in practice some will already be evident to a certain degree. What is important is to identify the obvious gaps, while assessing the degree to which they align with apparent opportunities to strengthen one or more of the features.
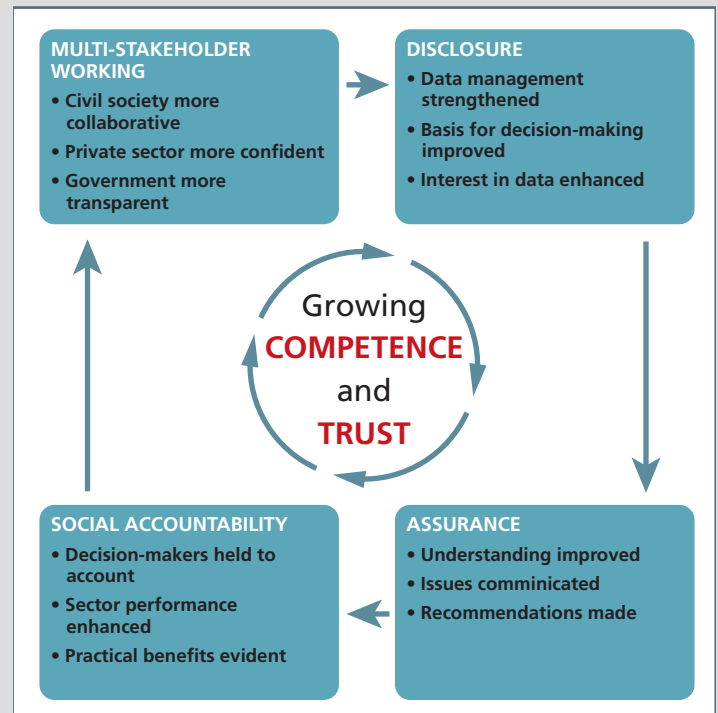

Figure 3: The virtuous cycle of the four features of CoST.

4. The distinctive nature and relevance of CoST

In different countries, as well as at the international level, there are many initiatives aimed variously at improving transparency, participation and social accountability. What makes CoST distinctive and particularly relevant in a crisis is:

- the unique combination of applying all four features in the context of public infrastructure, at both the project level and in relation to its constituent contracts

- the flexibility with which its standards can be applied while adhering to underlying principles of being evidence-based yet constructive and supportive.

The result is an approach that is persistent and demanding, but focussed on working together to find solutions, rather than on challenging authority in a confrontational manner or apportioning blame. Though the approach brings to bear specialist expertise in various fields, those experts are careful not to cut across or undermine the role of others with direct relevant responsibilities under a project. Rather, they pose pertinent questions aimed at further clarifying – for the benefit of all concerned – what is working well and what could be improved.

In certain circumstances rather than seeing specific stakeholders as part of the problem, CoST considers each to be part of the solution. This constructive approach encourages competence and helps bring out the best in people, including those who may themselves be involved in or otherwise compromised by some form of malpractice, but who given the choice would rather not be.

[3] See www.standard.open-contracting.org/infrastructure/latest/en/ for details of the Open Contracting for Infrastructure Data Standard.

5. The success of applying these features in a wide range of contexts

The CoST approach can and does work in the most challenging of circumstances as shown by the examples of:

■ **Honduras:** where the programme started, and quickly flourished, at a time of widespread mistrust of government, criminal violence and reduced civic space stemming in the longer-term from the aftermath of Hurricane Mitch, which resulted in around 7,000 fatalities in the country and damaged or destroyed swathes of public infrastructure.

■ **Uganda:** where despite significant challenges of mismanagement and corruption, several procuring entities have embraced CoST's constructive approach to improving data management, performance monitoring and social accountability.

■ **Afghanistan:** where the professional and measured nature of CoST's assurance reports led the government to establish a design review process that has since been credited with saving millions of dollars.

Severe flooding destroys housing in Kilembe, Uganda in May 2020.

■ **Ukraine:** where CoST was established at a time of national crisis and extreme mistrust between stakeholders, yet soon established itself as a trusted partner for many and was subsequently invited by additional procuring entities to extend its role to include them.

This success can be attributed to the manner in which locally led multi-stakeholder groups (MSGs) have the freedom and authority to tailor the CoST approach to the circumstances, while remaining aligned with its underlying principles.

6. The fast-track approach to CoST

Overview

In considering how to develop a fast-track approach to CoST, it is important to keep sight of the objective. This is not to promote transparency, participation and accountability for their own sake or to gain members for a programme. Rather, it is to help introduce practices aimed at improving performance at all stages of the procurement of public infrastructure. In the context of urgent public infrastructure procurement in the aftermath of a crisis, this is achieved through the following:

■ prioritising those of the four features of the CoST approach that are not yet fully in evidence or addressed by others. In most circumstances this is likely to result in an initial focus on basic transparency in the form of consistent, proactive disclosure of at least some key data points from the OC4IDS or CoST IDS

■ remaining alert to, and where possible mitigating, potential risks associated with the fact that some important features of CoST (such as a properly constituted basis for multi-stakeholder working) may not be capable of being fully applied in the short term

■ avoiding the risk of being unduly distracted by issues (such as suffering and injustice) that may loom large in a post-crisis context but are not directly related to infrastructure.

Infrastructure
Transparency
Initiative

To this end, **Table 1** summarises key steps relevant to reinforcing - or if necessary, introducing - one or more features of the CoST approach in a crisis. Though there is a logical sequence to these steps, they do not necessarily need to be undertaken sequentially.[4] Each step is assigned a limited objective in its own right, as summarised in the right-hand column. In addition, most steps could be considered as the first phase of a longer process aimed at institutionalising good practice.

These steps are focussed primarily on practical activities undertaken locally. They do not include details of internal administrative arrangements within CoST that may, depending on the agreed relationship with the authorities, be required to achieve the necessary level of support and capacity to implement. Some such considerations, which are still likely to be strongly influenced by prevailing circumstances, are addressed in the Guidance Note on Joining CoST.

These steps would be typically managed as part of a standard CoST member programme. In a crisis, it may be appropriate for different organisations to take responsibility for the various steps. For instance, Step C could be done by a consultancy, non-governmental organisation, academic institution or respected government entity that is capable of taking on early responsibility for some tasks. Some steps may also be considered as optional depending on whether they would add value within the specific circumstances of the crisis.

Every crisis is different in terms of the constraints that apply and the opportunities that present themselves. For this reason, rather than viewing the steps identified as a mandatory sequence, it may be helpful to consider them as a checklist to help identify opportunities for quick wins, while remaining mindful of the longer-term benefits of combining all four features of CoST.

This is illustrated in **Table 2** at the end of this Guidance Note. By providing three potential scenarios for applying the CoST approach in a crisis, it demonstrates how to focus on doing the basics well in each case.

TABLE 1: KEY STEPS IN ESTABLISHING A FAST-TRACK PROGRAMME	
STEP	**PURPOSE**
A. Identify a lead	To identify and strengthen an in-country understanding of the CoST approach
B. Secure government support	To ensure that all subsequent steps can proceed, even if on a limited basis
C. Conduct a rapid opportunity assessment	To map the institutional and political landscape to prioritise the approach
D. Convene stakeholders	To broaden the engagement and build a credible participatory approach
E. Identify confidence-building measures	To ensure that early actions enjoy broad support and build a good foundation
F. Implement basic disclosure	To achieve basic transparency with minimal effort
G. Facilitate or implement basic assurance	To ensure early action in turning disclosed data into compelling information
H. Support social accountability	To raise awareness of, and the ability to use, disclosed data and information
I. Review and consolidate	To learn lessons from experience and strengthen where appropriate
J. Review and develop	To guide the process of possibly extending the application of CoST features

Elaboration of steps

STEP A: IDENTIFY A LEAD CONTACT FOR COST
One of the early steps is to identify someone who is willing and able, probably on a voluntary basis, to provide the necessary local leadership in understanding and communicating what CoST does and does not entail. This is one of the most important steps to get right as it contributes to the early, well informed and high-level backing by government on which all subsequent steps ultimately depend.

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[4] Several of these steps can be undertaken in parallel. The main dependencies are that the assurance process necessarily follows disclosure, and that social accountability relies on disclosure and, ideally, associated assurance.

Key attributes for a lead contact include being:

- **accessible -** known to key stakeholders such as professional bodies, civil society organisations (CSOs), donors, private sector associations and others with which CoST may have contact

- **influential -** either holding a senior position in government or viewed as a trusted adviser by key stakeholders within government

- **respected -** held in high regard, with a reputation for integrity

- **committed -** willing to put in the effort, to persevere calmly when challenges arise and to maintain sight of the core vision of the approach: '*quality infrastructure, stronger economies, better lives*'

- **capable -** possessing the skills and experience needed to communicate effectively with all stakeholder groups, to appreciate the importance of robust data in informing decision-making to predict and address challenges, and to delegate to others

- **supportive -** prepared to help others and let them take the credit for their achievements.

While it may appear unduly challenging to identify such a person, experience suggests that, even in the most unlikely contexts, several candidates are likely to exist. These will generally be well known within the national or sub-national context, so CoST and others will need to rapidly use and expand their own network of contacts to sound out the views of different stakeholder groups. Ideally, a candidate who enjoys the support of all stakeholder groups will be quickly identified. He or she can then be approached to ascertain whether they would be prepared to be briefed further.

An obvious risk to guard against is that this individual might seek to 'control' the initiative. As such, it must be made clear from the outset that its management will ideally rest with some form of emergent MSG, each member of which is committed to a simple code of conduct.

In the short term, this individual will need considerable support. This will take the form both of general communication to build understanding, confidence and relationships, and through the provision of tools and resources that he or she may wish to pass on to others. It may be possible for CoST to provide some such support, including by that provided by a relevant CoST International Secretariat (CoST IS) Regional Manager. An informal Working Group that may include representation from interested donors and other well-connected stakeholders with an interest in the value of the CoST approach would serve both to support this individual and to draw from his or her experience.

Over time the role of the lead contact will change. He or she may become a member of an evolving MSG or could become a designated CoST Champion.

STEP B: SECURE GOVERNMENT SUPPORT

Government support is necessary for each of the four features. It is therefore important to enjoy high level political cover from the outset. This would normally be in the form of an endorsement in principle by the president, prime minister or a senior minister.

Such an endorsement does not need to, and possibly should not, be open-ended or unduly broad. Rather it could take the form of a commitment - for the purposes of the infrastructure-related aspects of the government's response to the crisis - to focus on one or more of the CoST features. By limiting the government commitment in this way, it is

Ukraine's Minister of Infrastructure Vladyslav Kryklii and CoST Programme Director John Hawkins sign a memorandum of understanding.

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likely to be easier to secure the necessary backing. This provides an incentive for all those involved to succeed so the initiative can take root and expand, with its benefits being more widely felt.

Any such government support must be clearly communicated to those responsible for implementing it, most notably the public officials in participating procuring entities who will take on the task of disclosure. In the short term this may be achieved through a decree, but over the longer-term it is ideally clarified through a legal or policy instrument to mandate disclosure and is formulated in a more robust manner, to take full account of relevant associated laws and regulations.

STEP C: CONDUCT A RAPID OPPORTUNITY ASSESSMENT

The CoST approach may overlap with that of several other initiatives, some of which may already be in place, under preparation or being contemplated in the country. It is important that these are assessed and taken into consideration in order to:

- save time by avoiding unnecessary duplication of effort

- understand the institutional landscape including key stakeholders and legal provisions

- map emerging political, problem and policy streams to identify possible windows of opportunity for well-founded reforms. Such windows of opportunity commonly arise after a crisis but are not often grasped.[5]

- identify which of the four core features, if strengthened, would be likely to add value to existing transparency and accountability systems.

Support from CoST IS regional managers and technical advisers may be available to help ensure such an assessment is well conducted. Where it proves necessary to procure the services of a national expert in support of such a study, this would most likely be by direct appointment, with the administrative aspects being handled by a respected in-country entity with the necessary capacity.

This step serves as a precursor to those below, whilst facilitating the decision as to whether it would make sense to focus on them:

- **Step D:** starting to identify key stakeholders

- **Step E:** starting to explore the scope for quick wins, while also considering the appropriate relationship with CoST

- **Step F:** identifying specific scope for early limited disclosure.

STEP D: CONVENE STAKEHOLDERS

Ideally building on relationships identified or developed during **Step C**, this culminates in bringing together interested stakeholders from government, civil society and the private sector for the first time, in order to agree on the composition of an interim MSG.

If possible, initial meetings with each of the stakeholder groups will be on a bilateral basis in order to:

- identify key individuals and organisations that make up each group and understand their objectives and methods

CoST Afghanistan convenes stakeholders for the launch of a report on the National Infrastructure Plan.

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[5] A notable exception was Honduras. When applying to join CoST in 2014, the country was still recovering from a natural disaster while experiencing a trend towards reduced civic space, a lack of transparency and harassment of journalists. A reference to infrastructure transparency in an official 2013 document provided an entry point for parts of government to engage with CoST, resulting in the preparation within just three months of a high-quality application. As the benefits of the CoST approach became apparent, the risk of resistance diminished and government support was consolidated. In 2016 CoST Honduras received a coveted award from the Open Government Partnership.

■ clearly communicate the approach and objectives, to determine areas of synergy

■ assess which organisations and individuals could realistically be expected to have the interest and commitment needed to participate in an interim MSG.

The process of managing this step should, if possible, be carried out by someone with practical experience of CoST yet be informed by local knowledge of the sector and stakeholders. One possible approach may be for the CoST Regional Manager to lead it, supported by the lead contact identified in **Step A**. In the course of undertaking this step, further clarity will be achieved over potential in-country partners for early implementation of **Steps G** (assurance) and **H** (social accountability).

STEP E: IDENTIFY A CONFIDENCE-BUILDING STRATEGY

As detailed in the separate Guidance Note for joining CoST, there are under normal circumstances three options for applying the CoST approach. The first option is open during competitive cycles which are announced on the CoST website and the second and third options are open continuously:

1. The government with its private sector and civil society partners can join as a member

2. A government can join CoST as an affiliate

3. Anyone can use the range of CoST tools and resources available through the CoST website.

In a crisis or post-crisis context, the most realistic option is a combination of option 3 and as much guidance and support from experienced CoST practitioners as can realistically be provided. In such circumstances, aspects of support that would normally only be available through option 1 could be provided, with associated support from development partners.

An early task for the embryonic or de facto interim MSG is to formulate a confidence-building strategy, aimed at achieving quick wins by doing some basics well. The elements of a strategy, which would be formulated in close consultation with those potentially providing financial support, would generally include the following:

■ stakeholders agree upon, and together announce, a basic principle of infrastructure transparency that applies even to emergency procurement. This could be to the effect that data points that would normally have been disclosed will, in the case of emergency procurement, continue to be so within a stipulated (short) period of time

■ where pre-crisis transparency practices were lacking key data points in the OC4IDS, the CoST programme seeks and obtains agreement from participating procuring entities about which data points would be relatively easy to disclose, together with an ambitious yet realistic timescale for doing so

■ stakeholders agree on the eventual extent and nature of the CoST approach in that country during the post-crisis period, and on a series of confidence-building stages that would need to be followed in order to achieve this.

One of the early such stages would be the identification and engagement of a national manager to serve as the initial core secretariat responsible for supporting, encouraging and shaping the MSG and implementing its considered decisions. Pending or without the establishment of such a secretariat, the Working Group could help deliver the necessary resources.

STEP F: IMPLEMENT BASIC DISCLOSURE

Public disclosure of data related to infrastructure projects is one of the more readily understood features of CoST; either data is readily accessible to the public, or it is not. The CoST Disclosure Manual and associated Guidance Note describe how to go about consistently achieving such transparency through a combination of proactive and reactive disclosure by participating procuring entities.

Unless the relevant data sets are already available, but simply not being disclosed, it may be unrealistic in a post-crisis context to expect disclosure of a high proportion of the 40 data items included in the OC4IDS. Instead the focus should be on identifying quick wins that:

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- start by simply disclosing those basic items (such as project purpose, project name, contract reference, contract cost, name of contractor, scope of services or works, start date, end date) that are already readily available to government, ideally in digital format

- make such data more widely available, including where possible online in a format that can readily be downloaded, and in time includes increasing quantities of historical data.

Innocuous as much of this data may at first appear, over time even a handful of robust data points can generate valuable insights into all aspects of procurement performance, from deciding what to procure to final handover of the asset, while also engendering an enhanced sense of external scrutiny and accountability.

Achieving even basic disclosure may require support from experienced CoST practitioners. This could be provided initially by the Working Group and where applicable eventually by the manager, who may in time be supported by a small number of staff comprising a secretariat.

STEP G: FACILITATE OR IMPLEMENT BASIC ASSURANCE

As the process by which disclosed data is turned into compelling information, assurance should not be complicated. To be effective it does not require all 40 data points to necessarily be disclosed, does not require site visits to be conducted and does not require time-series data to be included, helpful as each of these would be in the longer-term. What it does need is reliable and consistently collected data to be available for scrutiny and considered analysis by trusted practitioners familiar with the sector.

By way of illustration, when the Government of Ukraine agreed at a time of national crisis to disclose historical data on all road maintenance contracts undertaken in 2016, very few data points were available. Yet by carefully collecting just a handful of data points from official sources the assurance team was able to generate the graphic presented as **Figure 4**. This had the effect of shining a light on an apparent lack of a rational basis for budget allocation, helping to prompt corrective actions including better data management.

TOP FIVE OBLASTS IN UKRAINE BY FINANCING

47% Of total budget for financing
UAH 4.87 bln **road repair in 2016** (including all sources and all 24 oblasts)

7% Lviv
16% Ivano-Frankivsk
6% Kirovohrad
5% Poltava
53% All other oblasts
13% Odessa

Figure 4: Geographical allocation of Ukraine's road maintenance budget.

Assurance is normally commissioned and managed by the MSG. If necessary, it could be facilitated by the MSG and undertaken by some other entity identified in Step C and/or Step E.

For the fast-track approach to CoST, key requirements for assurance include:

- basic data about the location, cost, scope and timing of contracts related to infrastructure projects

- professionals capable of objectively assessing that data, seeking clarifications or missing data where necessary, analysing the resulting data set and communicating any underlying narratives or concerns in a clear, non-judgemental manner which serves to strengthen existing accountability mechanisms and encourage competence.

The CoST Assurance Manual and associated Guidance Note describe the ideal of assurance in a data-rich environment with ready access to further information. Though it remains important that assurance professionals and various stakeholders are familiar with this ideal - and view it as part of a longer-term objective - in the short term a great deal can be achieved simply by doing the basics well.
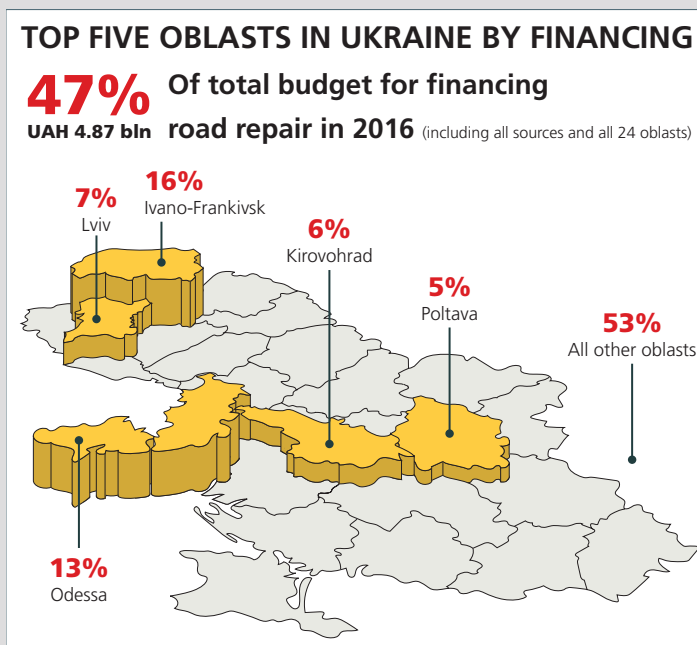
In the context of a crisis, government capacity to manage and monitor infrastructure projects can be undermined as a result of a combination of communication constraints and other compelling demands on officials. Particularly when projects are in remote locations, citizens and CSOs can potentially provide assistance, including by sending geo-referenced and time-stamped photographs. The multi-stakeholder approach described gives rise to the possibility of drawing on such additional information in support of assurance activities and helping procuring entities make use of it.

STEP H: SUPPORT SOCIAL ACCOUNTABILITY
As detailed in section 2 of this Guidance Note, collaborative and inclusive approaches become even more relevant following a crisis. CoST's constructive approach to social accountability becomes particularly relevant in a post-crisis environment when normal channels of communication and accountability may be weakened. The contribution made to social accountability typically includes:

■ helping ensure that citizens, CSOs and the media have access to meaningful infrastructure data and information that can be used to help strengthen accountability processes

■ objectively assessing the degree to which community consultation and other participatory processes mandated in law or in specific regulations protocols and contracts are being effectively applied in practice.

In a crisis or post-crisis context, it may be too ambitious to directly deploy resources to fulfil these functions. Instead, the primary focus should be on informing and supporting the media and others about the availability of relevant data and associated information. In addition, the assurance process will

CoST Sekondi-Takoradi programme manager, Isaac Aidoo, urges stakeholders to adopt CoST principles.

ideally include an assessment of the degree to which community engagement is a) institutionalised and b) evident in practice.

Important as it is, this step does not necessarily entail a great deal of time and effort. In the short term a great deal can be achieved simply by supporting CSOs already engaged in communicating with the public. This support will primarily be in the form of the results of disclosure and assurance.

STEP I: REVIEW AND CONSOLIDATE
Having started by aiming to do the basics well, before expanding the scope of activities it is important to take stock objectively of what is and is not working well and take corrective action as appropriate.

Given the central importance of disclosure, such a review also represents a timely opportunity - if good progress appears to have been made - to consider the potential benefit of investment in a geo-referenced disclosure portal that could be used by any procuring entity in any sector. The SISOCS platform[6] represents a proven means of achieving this. Though CoST can make the source code available for it to be adapted to work in any country, any such development also requires careful analysis of existing data flows from procuring entities, in order to ensure compatibility and minimise any duplication of effort.

[6] See www.sisocs.org. If viewed in Chrome this application, developed for CoST Honduras, can be translated into most languages.

STEP J: REVIEW AND DEVELOP
When sufficient experience has been gained, and confidence achieved, in the fast-track application of each of CoST's features - albeit possibly to varying degrees - there is likely to be interest in broadening and deepening the scope of the approach.

As was the case at the outset, a good way to achieve this is for the stakeholders to jointly agree on the ideal future scenario and develop a plan to achieve that together, to the benefit of all.

7. Practical application

Table 2 below summarises how the each of four features of CoST may realistically be applied in the context of three scenarios that may arise during and following a crisis. The scenarios do not cover all eventualities but provide an indication of what may be relevant in the short, medium and long-term.

TABLE 2: ILLUSTRATIVE EXAMPLES OF POTENTIAL SCENARIOS FOR APPLYING THE COST APPROACH IN A CRISIS			
TIMESCALE	**SHORT-TERM**	**MEDIUM-TERM**	**LONG-TERM**
Illustrative scenario	Emergency procurement to restore roads, water and energy supplies while constructing shelters and health or other facilities	Programme of reconstruction and/or a rapid increase in service capacity of hospitals, transport, energy, etc.	Fiscal stimulus entailing a marked increase in infrastructure investment to stimulate economic growth and create jobs
Relationship with CoST	Use the freely available tools and standards from the CoST website	Consider joining CoST as an affiliate	Consider joining CoST as an affiliate or member
Multi-stakeholder Working (step D)	Engage where possible with civil society and the private sector to help build trust in the process	Engage with civil society and the private sector and potentially establish a small Multi-Stakeholder Group	Engage with civil society and the private sector and establish a properly constituted MSG or equivalent
Disclosure (related to step F)	Ensure there are no significant gaps in transparency. Use a shorter version of the OC4IDS or CoST IDS and potentially accept a slight (specified) delay to disclosure	Use the full version of the OC4IDS, with disclosure facilitated by an open data platform	Use the full version of the OC4IDS, with disclosure facilitated by an open data platform
Assurance (related to step G)	Potentially include a limited assurance process on a small sample of projects to highlight issues and potential red flags	Include a limited assurance process to study disclosed data, with potential full assurance on a small sample of projects to highlights issues and red flags	Include a full assurance process as set out in the published guidance
Social Accountability (related to step H)	Identify CSOs with the capacity to monitor basic disclosure and make use of some of the disclosed data	Identify CSOs with the capacity to monitor disclosure. Use findings to identify and apply appropriate mechanisms for engaging more effectively with affected communities	Identify CSOs requiring capacity building to monitor full disclosure. Use findings to identify and apply appropriate mechanisms for engaging more effectively with affected communities

8. Conclusion

In describing CoST's features of multi-stakeholder working, disclosure, assurance and social accountability this Guidance Note has emphasised the considerable scope that exists to introduce them (or strengthen them if they are already in evidence) during or after a crisis, while stressing the need to focus on quick wins and doing the basics well.

Covid-19 had the effect of uniting governments, financiers, private companies and citizens in perceiving 'quality' infrastructure provision as being best achieved through processes that are transparent, participatory and accountable. In any context, the CoST approach can help achieve this.

Further information and advice is available through www.infrastructuretransparency.org

Citizen monitors from CoST Honduras's Social of Social Audit take part in a site visit.

UK Government

UNDP

FAIR BIZ

Ministry of Foreign Affairs of the Netherlands