

GUIDELINE “STANDARDS FOR THE SOCIAL CONTROL OF PUBLIC FUNDS”

**OFFICE OF THE COMPTROLLER GENERAL OF THE
STATE OF THE REPUBLIC OF ECUADOR**

14th October, 2020




GUIDE “STANDARDS OF SOCIAL CONTROL OF PUBLIC FUNDS”

In the framework of WGFACML meeting, held in Tanzania in 2017, which focused on finding ways to share practices and experiences regarding the work of control agencies in the fight against corruption and money laundering the SAI of Ecuador proposed the elaboration of a guide in which the mechanisms of Social Control were evidenced. AJSS9

The guide seek to set mechanisms that SAls adapt in their own audit processes in order to generate a direct relationship with external actors (citizens) that support and strengthen the development of the audit processes.

The guide is based on the principle 6 of ISSAI 12: "Communicate with stakeholders effectively". In this framework communication process between SAls and external actors is an important matter in the auditing process.



Slide 2

AJSS9

Creería que para cumplir con lo que nos piden desde los organizadores sugeriría que esta diapositiva podría ser eliminada para decirlo a breves rasgos en la presentación.

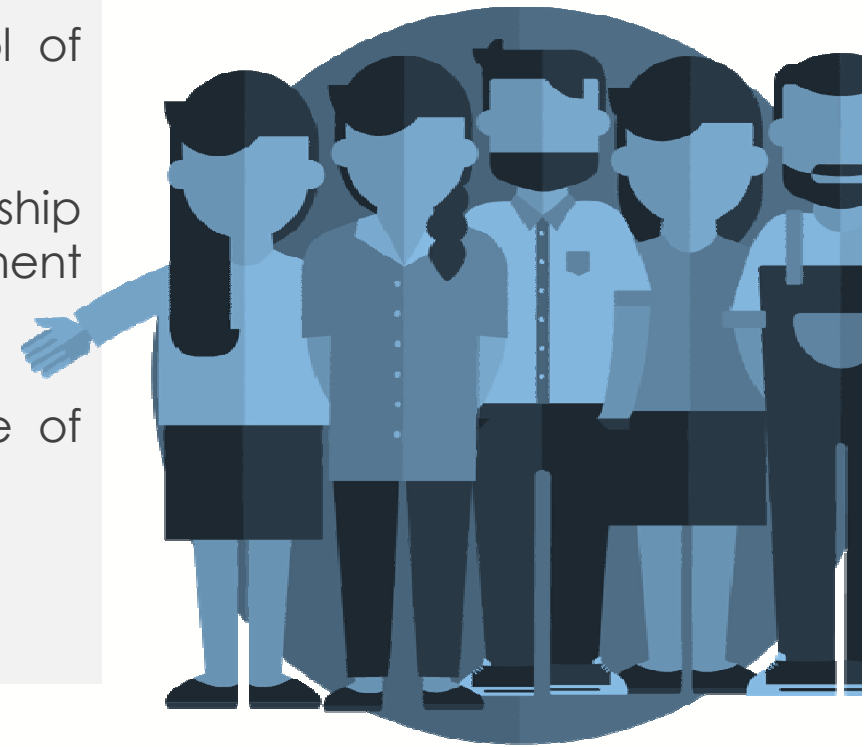
AGUILAR JURADO STALIN SEBASTIAN; 30/10/2020

SOCIAL CONTROL

Is the exercise of citizen participation on the good control of public management and state resources¹.

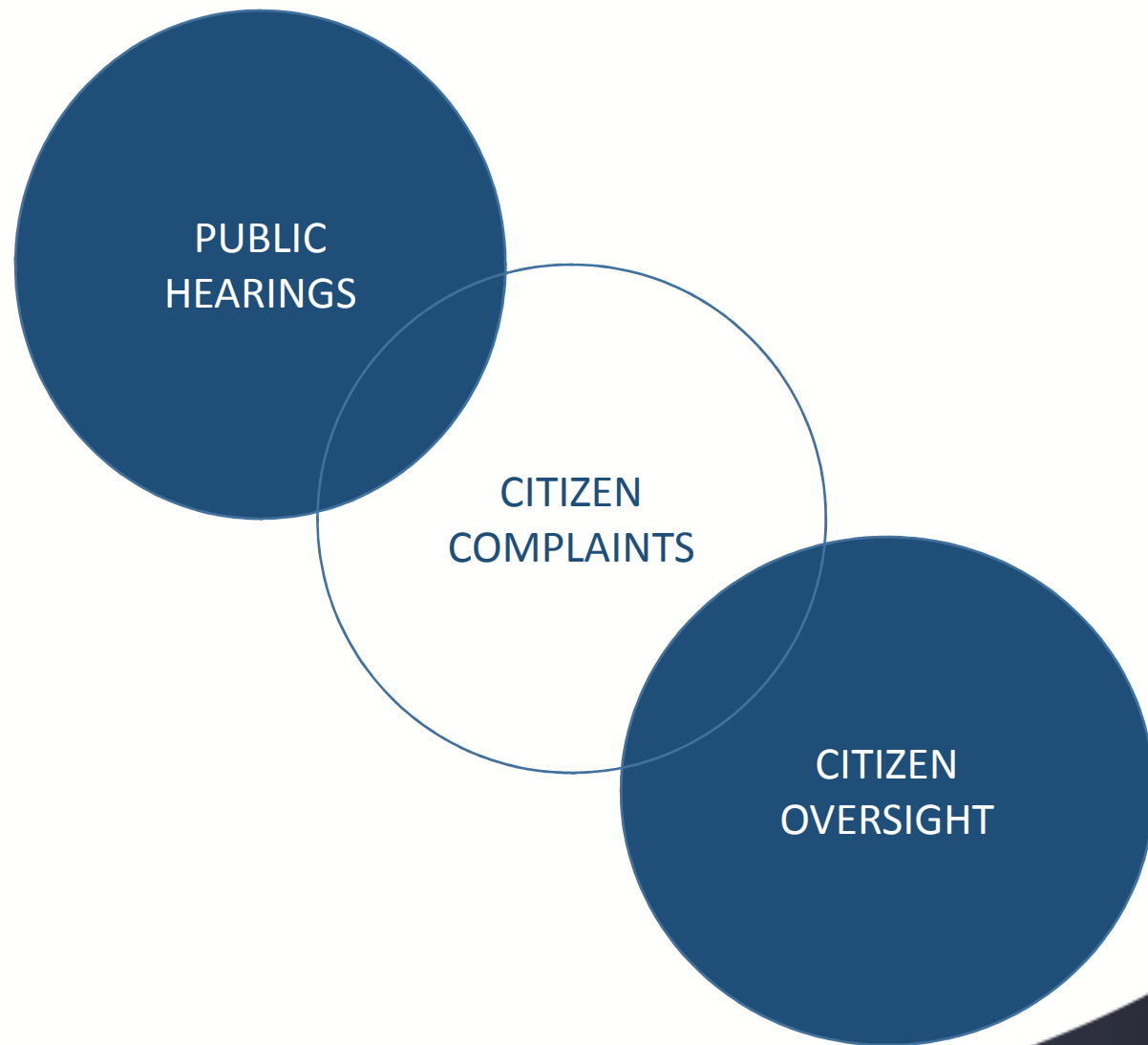
Mechanisms that SAls adapt in order to foster a direct relationship with external actors to support and strengthen the development of the audit processes².

Contributes to good public management and the exercise of rights and well-being.



1. Main Definitions, *Guideline of Social Control of Public Funds*.
2. Social Control Mechanisms: good practices to link civil society in audit, *Guideline of Social Control of Public Funds*.

SOCIAL CONTROL



SOCIAL CONTROL MECHANISMS

❖ PUBLIC HEARINGS

This mechanism strengthens the transparency and accountability by incorporating the citizen perspective in the control actions based on citizen priorities³.

PRINCIPLES OF PUBLIC HEARINGS:

- a) Respect
- b) Providing spaces
- c) Contrasting
- d) Conceptualization
- e) Promoting commitments
- f) Permanent technical support
- g) Delivering information
- h) Socialization
- i) Evaluation



3. Main Definitions, *Guideline of Social Control of Public Funds*.

SOCIAL CONTROL MECHANISMS

❖ PUBLIC HEARINGS

AJSS12

A successful Public Hearing is based on the capacities of social actors to learn and coexist between them. In this sense an **Institutional Technical Team** should be formed in order to promote the peaceful coexistence.

The Institutional Technical Team should promote:

- 1) Social actors to express their own points of view.
- 2) The recognition of citizen's capacity and rights to transform reality.
- 3) The recognition of different points of view, ideas and opinions.
- 4) The capacity to question their own and the others point of view, as well as regulations.

Slide 6

AJSS12

Sugiero que esta diapositiva pueda ser explicada y no puesta, debido a que tiene mucho texto.

AGUILAR JURADO STALIN SEBASTIAN; 30/10/2020

SOCIAL CONTROL MECHANISMS

❖ PUBLIC HEARINGS PROCESS



PHASE 1
CONSTRUCTION OF
INSTITUCIONAL
CONDITIONS



PHASE 2
IDENTIFICATION
AND
CHARACTERIZATION
OF ACTORS



PHASE 3
THE AWARENESS AND
TRAINING OF ACTORS



PHASE 4
PUBLIC HEARING
DEVELOPMENT



PHASE 5
MONITORING AND
EVALUATION

SOCIAL CONTROL MECHANISMS

❖ CITIZEN OVERSIGHT

The direct presence of the citizens in the auditing processes gives legitimacy to them, as well as enhance the principles of democracy, transparency and efficiency.

PRINCIPLES OF CITIZEN OVERSIGHT:

- a) Responsibility and co-responsibility
- b) Objectivity
- c) Transparency
- d) Efficiency

CITIZEN OVERSIGHT PROCESS HAS TWO STAGES⁴:

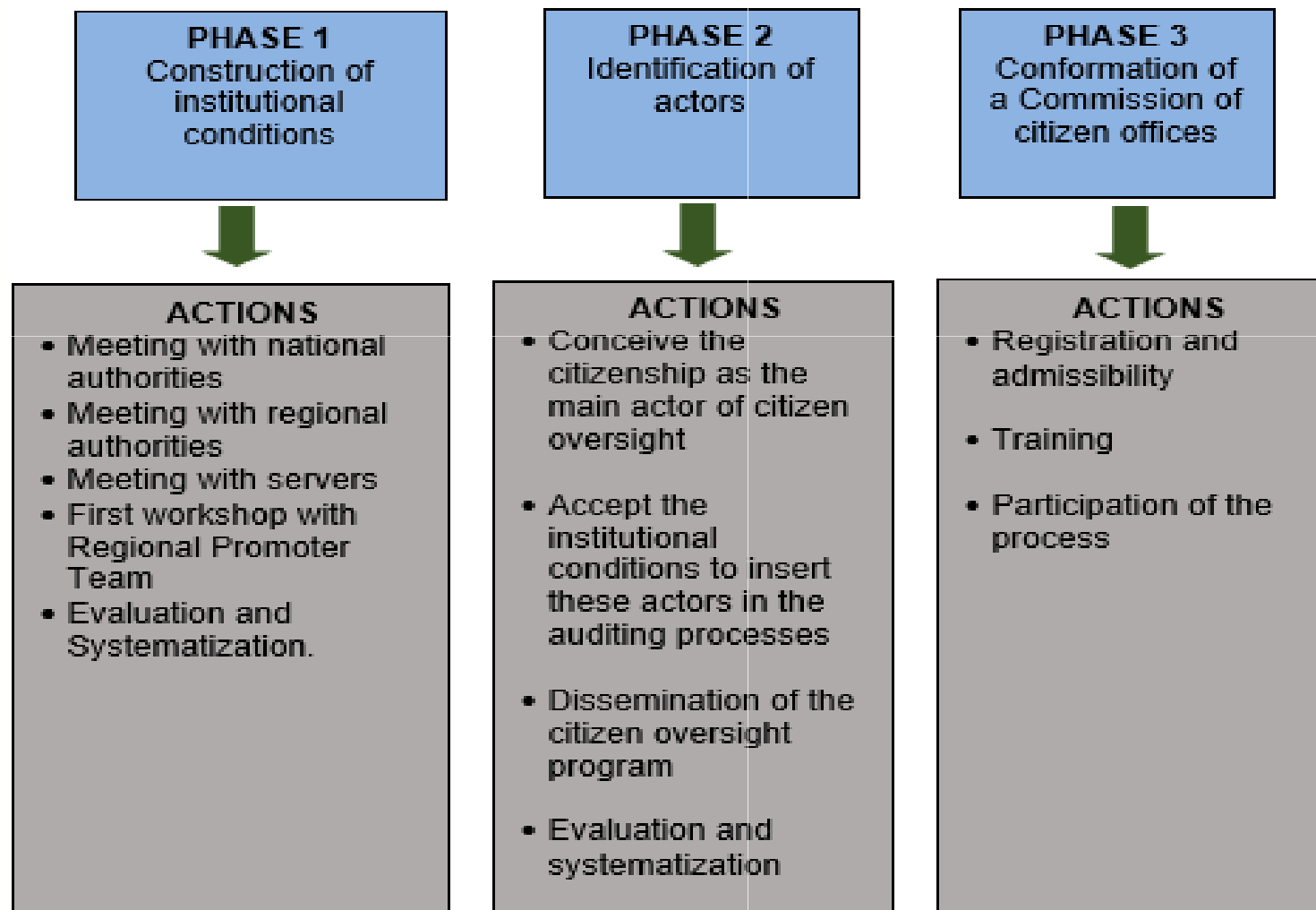
1. Initiation
2. Implementation



4. Social Control Mechanisms: good practices to link civil society in audit, *Guideline of Social Control of Public Funds*.

SOCIAL CONTROL MECHANISMS

❖ CITIZEN OVERSIGHT PROCESS: INITIATION AJSS14



Slide 9

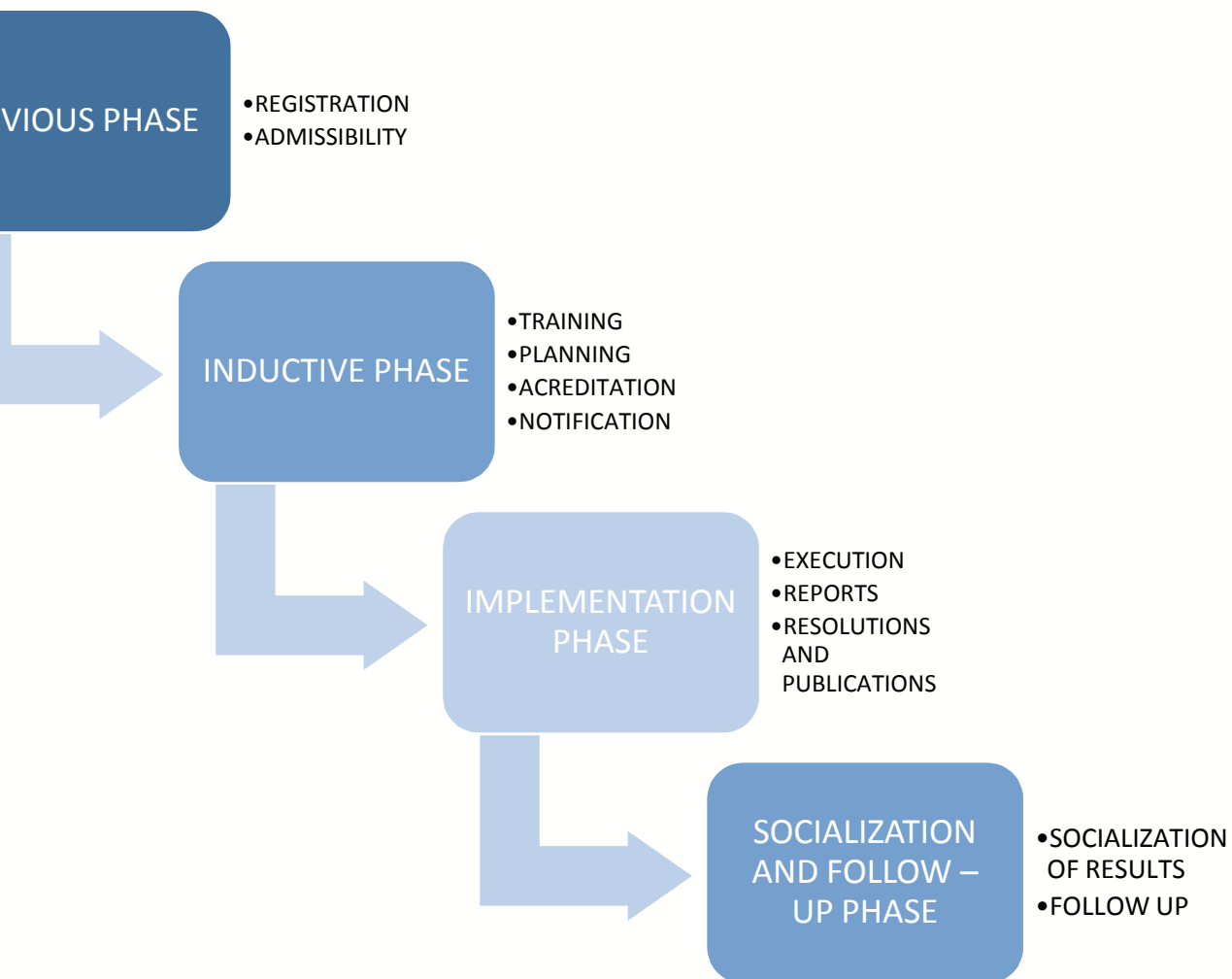
AJSS14

sugiero que esta diapositiva sea eliminada ya que se puede simplificar a todo el proceso en la siguiente diapositiva

AGUILAR JURADO STALIN SEBASTIAN; 30/10/2020

SOCIAL CONTROL MECHANISMS

❖ CITIZEN OVERSIGHT PROCESS: IMPLEMENTATION



SOCIAL CONTROL MECHANISMS

❖ CITIZEN COMPLAINTS

Actions through which citizens formally shows disagreement to an irregularity or crime. This is a way by which citizens can establish a direct relationship with a competent authority or unit, in order to improve public management⁵.

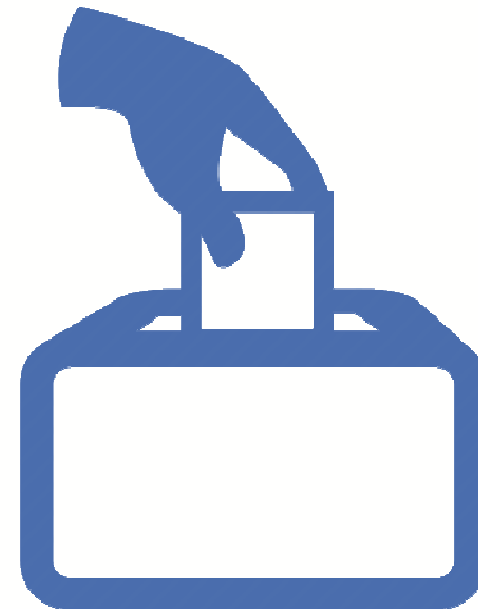
PRINCIPLES OF CITIZEN COMPLAINTS:

- a) Responsibility and co-responsibility
- b) Objectivity
- c) Transparency
- d) Efficiency

CITIZEN COMPLAINTS PROCESS HAS TWO STAGES:

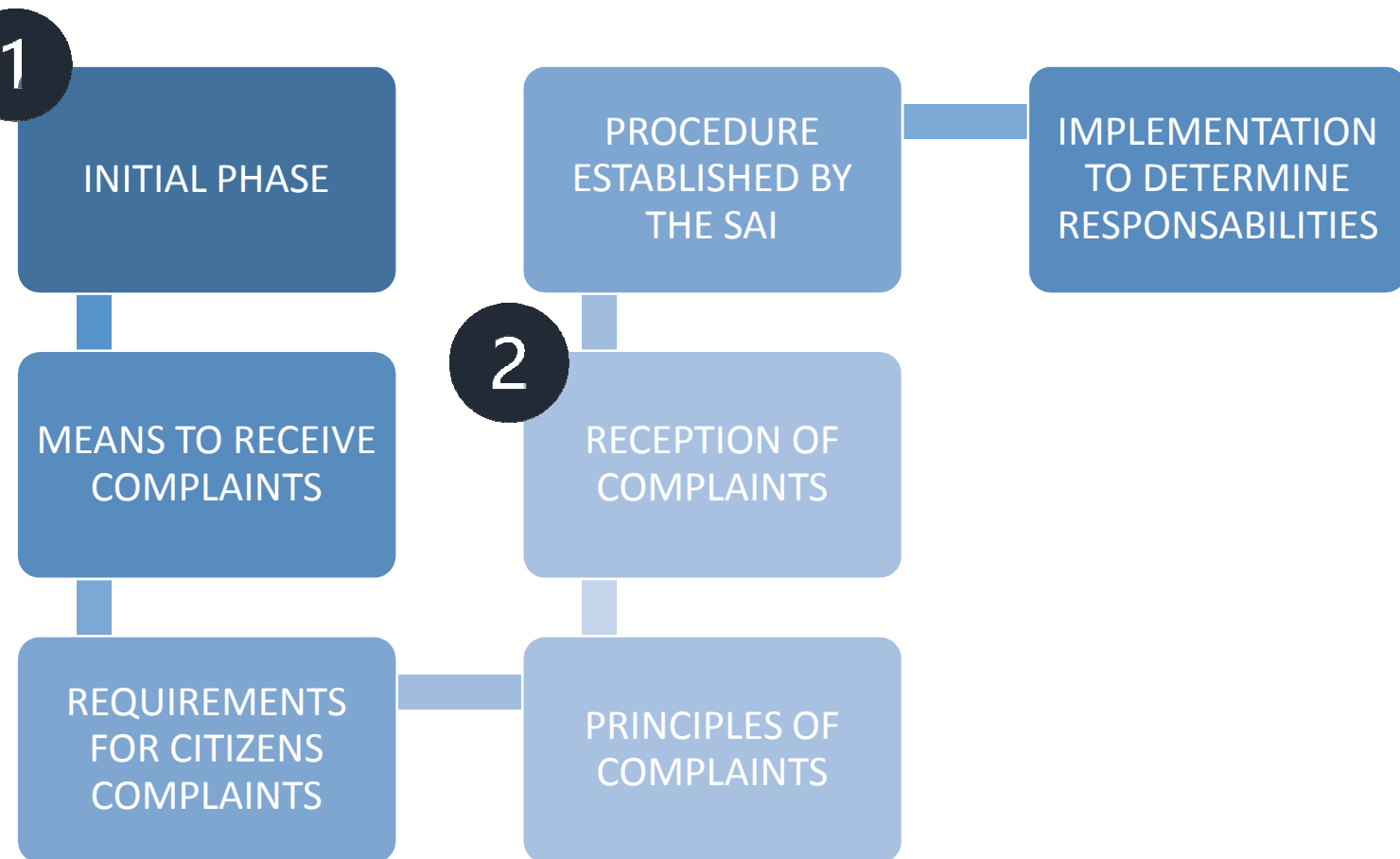
1. Initiation
2. Implementation

5. Social Control Mechanisms: good practices to link civil society in audit, *Guideline of Social Control of Public Funds*.



SOCIAL CONTROL MECHANISMS

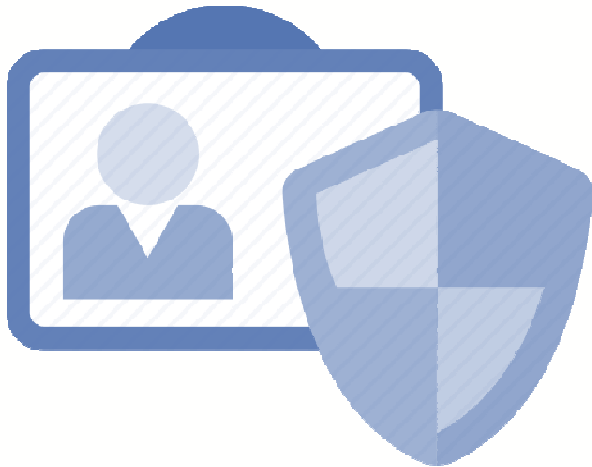
❖ CITIZEN COMPLAINTS PROCESS



COMMITMENTS OF THE SAIs TOWARDS CITIZENS COMPLAINTS

COMMUNICATION AND NOTIFICATION TO THE COMPLAINANT

Receipt and communicate the result of the qualification of the complaint.
Communicate the evaluation made to the complaint.
Information on the status of the complaint.



❖ PROTECTION OF THE IDENTITY OF THE COMPLAINANT

The identity of the complainant will be protected under the current regulation of each SAI, in order to safeguard the his/her integrity and security along the process.

GUIDE “STANDARDS FOR THE SOCIAL CONTROL OF PUBLIC FUNDS”

- ❖ The final draft of the Guideline of Standard for the Social control of Public Funds under the leadership of SAI Ecuador has been subjected to the quality assurance (QA) levels and procedure for QA evaluation of non-IFPP products.
- QA Certificate signed by H.E. Counsellor/ Hesham Badawy- Chair of WGFAECML and President of the Accountability State Authority of Egypt.
- QA Certificate signed by H.E. Mr. Girish Chandra Murmu- Chair of the Knowledge Sharing (KSC) Committee INTOSAI.



THANK YOU



ECUADOR