



# **Guideline of Standards for the Social Control of Public Funds**

**INTOSAI WORKING GROUP  
ON  
FIGHT AGAINST CORRUPTION AND MONEY LAUNDERING**



**Quality Assurance Certificate of the Chair of INTOSAI Working Group on  
Fight Against Corruption and Money Laundering (WGFACML)**

This is to certify that *the Guideline of Standards for the Social Control of Public Funds* which is placed at level three of Quality Assurance as defined in the paper on “Quality Assurance on Public goods developed outside Due Process” approved by the INTOSAI Governing Board in November 2017 has been developed by following the Quality Assurance processes as detailed below:


- i. The project proposal was developed by the team with consultation of INTOSAI WGFACML Chair;
- ii. The project was discussed during the 13<sup>th</sup> INTOSAI WGFACML Meeting at Naijing, China, on April 2019;
- iii. The project output draft was circulated among WGFACML members through more than 30-day exposure (from May 13<sup>th</sup> to June 30<sup>th</sup> 2019) for comments.

The product developed is consistent with relevant INTOSAI Principles and Standards. The structure of the product is in line with the drafting convention of non-IFPP documents.

The product is valid till **December 31, 2022** and if it is not reviewed and updated by **December 31, 2022** it will cease to be a public good of INTOSAI developed outside the Due Process.

**Cairo, June 2020 .**

**President of the Accountability State Authority of Egypt  
Counsellor / Hesham Badawy**



**Chair of the Working Group  
on Fight Against Corruption and Money Laundering  
(WGFACML)**



**Quality Assurance Certificate**  
**Chair of the Goal 3: Knowledge Sharing and Knowledge Services**  
**Committee**

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Based on the assurance provided by the Chair of the ***Working Group on Fighting Against Corruption and Money Laundering (WGFACML)*** and the assessment by the Goal Chair, it is certified that the ***Guideline of Standards for the Social Control of Public Funds***, which is placed at level ***3 (three)*** of Quality Assurance as defined in the paper on "Quality Assurance on Public goods developed outside Due Process" approved by the INTOSAI Governing Board in November 2017, has been developed by following the Quality Assurance process as detailed in the Quality Assurance Certificate given by the Working Group Chair.

The product is valid till ***December 31, 2022*** and, if not reviewed and updated by ***December 31, 2022***, it will cease to be a public good of INTOSAI developed outside the Due Process.



**Girish Chandra Murmu**  
**Chair of INTOSAI Knowledge Sharing and**  
**Knowledge Services Committee**

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## INTRODUCTION

### I. Background

In the framework of the Working Group on the Fight Against Corruption and Money Laundering (WGFACML) meeting, held in Arusha, 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 Delegation of the Office of the Comptroller General of the State of Ecuador proposed the elaboration of a guide in which the mechanisms of Social Control will be evidenced.

Social Control is conceived as a mechanism to make the oversight processes transparent and has become part of modern societies to a great extent. This mechanism has been positioned, even as a tool to achieve a higher level of democratization of States, since it allows to establish a scenario in which there is interaction between public institutions and civil society. (Insuza & Olvera, 2015)

Social Control is a tool that many SAIs use today; an example of this is the work carried out by OLACEFS with the diagnosis of the Implementation of the Impact Indicators of the Citizen Participation Commission (2017). This diagnosis highlighted the perceptions and actions that member countries carried out in the area of citizen participation as part of the audit process. At the same time, the problems in which work should be evidenced were brought to attention, so that the indicators can be measured through generalized practices.

In the context of INTOSAI there have been pronouncements on the possibility of applying citizen participation as a good practice in the auditing processes; as evidenced in the Meeting of the Expert Group "Audit and Advisory Function of SAIs: Opportunities and Risks, as well as Possibilities for Citizen Participation", held in Vienna on March 5 and 7, 2013. The meeting established that having an open approach is configured as a tool so that the SAI can have a broader perspective regarding the issues over which it controls, making its work more effective. This action allows establishing a direct relationship and a cooperation channel of civil society with the specialists in charge of the audit processes.

Accordingly, this guide aims to elaborate a joint concept for the INTOSAI community. In addition, it seeks to embrace the good practices of inclusion of civil society in the audit processes, giving an account of the benefits they have had in the different SAIs worldwide and proposing them through mechanisms that will serve for their subsequent improvement in the relationship with civil society.

For this, the principle 6 of ISSAI 12 is taken as a reference, which stresses the importance of: "Communicating with interested stakeholders effectively." Within this principle, it is mentioned that SAIs undertake a commitment to inform citizens to strengthen control. In this sense, in order to promote the effectiveness and

legitimacy of the audit carried out by SAls, encouraging the relationship with other external actors is necessary. Communication is composed as a tool that allows the development of this relationship in a direct and effective way.

It is recognized that in the communication process there are two types that can be used by the SAls to establish a direct connection channel. On the one hand, there is Unidirectional Communication - this type of communication serves to comply with the principles of transparency and accountability.

Unidirectional Communication is one in which institutions offer information to the public through web portals or other instances. It provides information about processes, daily work, organization, etc. This information tends to be complete and helps to establish a link with the citizenry, strengthening confidence in the audit activities.

On the other hand, it can be established to the Bidirectional Communication - which is a two-way channel that complements each other. This type of communication allows civil society to participate actively in the control processes, framed in the principles of citizen participation.

The constitution of a bidirectional channel allows interaction between the organization (for example, a SAI) that makes a decision and the people who are interested or affected by that decision, as opposed to information that is merely public. Each proposed mechanism will go through a communication phase whose purpose is to inform the value and benefit of SAls within the complaint process.

In this sense, this guide framed in the foregoing, proposes the following good practices as a mechanism for interaction with citizens:

- A) Public Hearing
- B) Citizen Oversight
- C) Citizen Complaints

## **CHAPTER 1**

### **I. Social Control: main definitions**

Social Control is known as the exercise of citizen participation on the good control of public management and state resources. Social Control is the set of mechanisms that SAls adapt in order to foster a direct relationship with external actors that support and strengthen the development of the audit processes. In this context, social control is born as a concept that bases its foundations on the indicators of more democratic societies.

Edward Alsworth Ross, American sociologist and pioneer in the implementation of this term (social control) uses it in relation to problems of order and social organization. He states that social control can be defined in a generic way as the set of institutions, strategies and social sanctions that are intended to guarantee the individual's submission to prevailing social norms or laws.

However, O'Donnell divides social control into "Horizontal Social Control," which refers to the existence and performance of State agencies that have legal authority and that are ready and able to take action, from routine control up to legal sanctions; and in "Vertical Social Control", which refers to the exercise of the electoral elections, which means, the fact that the rulers, periodically, must be accountable before the polls; leaving to free will the kind of meaning that you want to adapt taking into consideration the context in which you would be working.

For the correct understanding of this guide we take the following definition of social control, established in the "National Plan of Public Integrity and fight against corruption 2019-2023 (Ecuador)": "the right and the duty of citizens who, in exercise of their right to citizen participation, control the good management of public services."

The objectives of citizen control are established based on this definition, which are: a) to increase the influence capacity of the civil society about the regulator role of the state; b) to balance the power relations for strengthening the participative democracy; c) to propose alternatives for the permanent improvement of the public management to contribute to the good life; and, d) to strengthen the organizational and citizen capabilities for public impact.

In that way, Social Control contributes to good public management and becomes relevant as long as it contributes to the exercise of rights and well-being. For this, the State, public institutions, and the citizens with their own competencies have to work in a complementary way in the construction of social conditions for the satisfaction of needs within the framework of the exercise of rights.

### **Relation between Social Control and State Control.**

The importance of the complementarity between these two processes must be highlighted.

The evaluation of the State control relies primarily on resources. In addition to the evaluation of the resources, the compliance procedures and the impact on indicators of institutional, economic and social development must be evaluated. Social control determines the scope of the legitimate, due to this reason, it does not only observe the deviations that exist in the social agreement (corruption), but it also observes the fulfillment of the terms of social agreement (the satisfaction of basic needs, redistribution of power, terms of political delegation, democratic procedures, allocation of all kinds of resources).

Social Control actors

From citizenship:

- Citizens
- Law and rights organizations

From Institutions:

- Control Organisms.
- Authorities, Public servers.

## **II. Social Control Mechanisms: good practices in relation to civil society in the audit.**

### **A) Public Hearings<sup>1</sup>**

The purpose of public hearings is to strengthen the transparency and accountability of their management, as well as to incorporate the citizen perspective in the control actions and to strengthen the exercise of social control based on citizen priorities. The execution of public hearings has been building and enriching a methodology that, in the field, has been validated as an effective mechanism of citizen participation and strengthening of control for an adequate public management.

Public hearings are a tool that can be applied within the framework of social control. This mechanism can be defined as a process and not only as the event in which the comptroller / president / auditor general as the authority of the institution converges with social organizations, with the purpose of being an interlocutor on different topics related to public management.

It is important and necessary to identify the national regulation of each SAI in order to insert citizens in the audit process according to its necessity and competence, allowing the participants from the civil society to provide technical support according to their experience and knowledge. Each SAI should identify, accordingly to the national regulations, if the participation of citizens in the audit process or audit plan of the SAI is considered or not as interference in the SAI's independence before adopting this practice. If it's viable, the public hearing process should be adequate to the reality of each SAI.

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<sup>1</sup> The methodology to make the public hearings is developed from the document "Methodological guide, Public Hearing Program", made by the Ethical Affairs, Citizen participation and Asset Control Coordination of the Office of the Comptroller General of the State of Ecuador.



In the application of public hearings, the methodology considers two stages:

1. The first stage contains inputs related to the conceptual approach that needs to be addressed and permeated in the relationship between social actors, the Supreme Audit Institutions and other public institutions, particularly at the local level.
2. The second stage focuses on the phases, moments and actions of the process of implementing Public Hearings; with its mechanisms, tools and strategies

### ***Principles of the application of citizen public audits, State and authorities***

Public hearings link the participation of citizens, public officers and authorities. In this framework, it will be essential that the articulation mechanisms fulfill the following:

- a) Respecting the scope and context of action of each of the Supreme Audit Institutions, maintaining principles of autonomy, competence and realities;
- b) Providing spaces for the actors themselves to express their views on the specific programs and projects, their management, their relevance and their link with the common good;
- c) Contrasting different realities and perceptions with other points of view and new conceptions;
- d) Generating processes of conceptualization and awareness about new contents, as well as the facilitation of instruments that allow reflection to be put into practice;
- e) Promoting the assumption of personal, collective and institutional commitments towards the improvement of public management;
- f) Maintaining a system of permanent technical support in situ, based on the greatest respect and contextualization of each of the actors;
- g) Delivering timely information on the fulfillment of the commitments that have been assumed to encourage them to remain in the process;
- h) Generating meeting spaces between the different actors called convergence actors, to contrast and socialize the progress of the process and enable shared commitments to be generated; and,
- i) Applying evaluation elements, feedback and continuous systematization of the different phases and actions of the program, with the purpose of establishing lessons that proactively motivate and document the progress of the process.

### ***Institutional Technical Team for the promotion of Public Hearings***

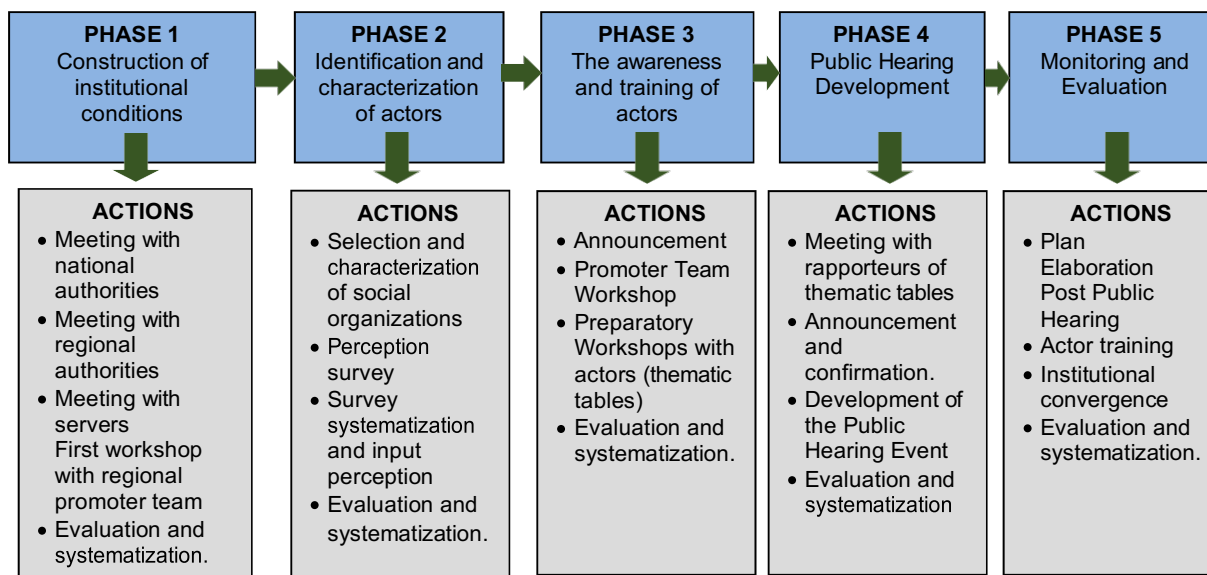
Technical Team of the SAI fulfills a support role that needs to be developed educationally, because it is necessary to promote the learning process of the actors. The aforementioned support from the technical team requires:

- a) Promoting that the social actors express their own point of view on the reality of their daily life and of the public management of Plans, Programs or Projects subject to Social Control, and support them so that they identify the aspects that they consider favorable and unfavorable.
- b) Promoting that these actors recognize that they themselves have the capacity and the right to transform and improve their reality, legitimizing the transparency of the processes by civil society and supporting them to seek and build their own solutions.
- c) Promoting that these actors recognize that other people or organizations have their own opinions and different points of view about reality, and bring them closer so that they can talk to one another and together build better proposals to take into action.
- d) Promoting that the social actors confront and question their own points of view with what the other actors pose, as well as certain regulations. From that confrontation of ideas, they can rebuild and put into practice new visions and proposals.

### ***Public Hearings Application Process***

This part presents the methodological route of Public Hearings to promote and accompany Social Control processes, which affect the strengthening of state control and improve public management at the local level. The process is proposed by five (5) phases:

**Chart 1**



### **Phase 1: Construction of institutional conditions**

When discussing conditions, it refers to the importance of having a set of requirements to advance in the development of a certain process and achieve through it the scope, goals and objectives. The meetings with the authorities, public officers and workshops will give a conception in which the citizen is also part of the audit process. This phase is of great importance and will allow positioning in the different instances the necessary understandings of the process, a situation that helps in some way to guarantee the best development of itself.

The viability of this process is directly attached to the national and institutional conditions, in which the SAI should analyze if these conditions allow to develop a public hearing process without considering its interference with its processes and independence.

### **Phase 2: Identification and characterization of actors**

Phase 2 is oriented to initiate the first actions, in the aspects of relationship with the social and cultural context of the territory in which the process of Public Hearing will be undertaken. This phase will establish an approach and recognition with the actors of action.

### **Phase 3: The awareness and training of actors**

This phase aims to establish the formative part of the actors within the methodology. The objective of this phase is to build, along with the actors, understandings on issues such as Citizen Participation, Social Control, State

Control and Public Management as a condition for the exercise of rights and well-being.

#### **Phase 4: Public Hearing Development**

This phase proposes the meeting between the authority of our SAI with the social actors and public institutions that have been previously participating. It is important to attend to a participatory methodology that manages to generate a feedback dialogue with questions and answers between the citizens and the highest authorities of the SAIs.

#### **Phase 5: Monitoring and Evaluation: towards compliance with Public Hearing agreements and the development of Social Control**

Transcendental phase, which after the process, leads us to a scenario to undertake the conditions for compliance with the agreements and commitments of the Public Hearings, as well as to initiate actions or initiatives of Social Control by the Social Organizations; as well as control actions by the SAIs. This phase will consolidate the process of public hearings within SAIs.

Each phase must have the review and systematization of the relevant authorities and units, in order for the process to take place transparently, following the guidelines through which the mechanism was implemented, taking into account the nature and competencies of each SAI. The decentralization of the process of public hearings is fundamental so the SAIs and the citizenship become closer in all places. This would provide a chance of permanent communication about the citizen perceptions for the exercise of control of the SAIs.

It is necessary for citizens to be trained and generate right competences for an effective dialogue between citizens and the SAIs, and in addition to ensure that the demands raised are transformed in formal commitments by SAIs with defined attention periods, also seek the empowerment of citizenship in order to exercise their right to take part in public affairs, contributing to the governmental control.

The whole public hearing process must be documented and systematized in order to generate lessons in a long-term period, which might help to improve their application and shows the efforts that citizens and SAIs have accomplished together in order to improve public management.

#### **B) Citizen Oversight**

Citizen oversight is considered as a fundamental tool, articulated within the conception of social control. This methodology establishes a direct link between

auditing processes and citizenship, that is why they are considered an essential part of the implementation of social control within the work of the SAI.

The direct presence of the citizens in the auditing processes will give greater legitimacy to them, as well as enhance the principles of democracy, transparency and efficiency. Currently, citizen oversight is configured as an effective methodology of citizen participation and strengthening control for proper public management.

### ***Principles of the application of citizen oversight services - citizen relationship, State and authorities***

Citizen oversight links the participation of citizens, public officers and authorities. In this framework, it will be essential that the articulation mechanisms comply with:

- Responsibility and co-responsibility
- Objectivity
- Transparency
- Efficiency

It is necessary to identify the national regulation of each SAI in order to insert citizens in the audit process according to its necessity and competence, allowing the participants from the civil society to observe and provide technical support according to their experience and knowledge. Each SAI should identify, accordingly to the national regulations, if the citizens oversight process is considered or not as interference in the SAI's independence before adopting this practice. If it's viable, the citizens oversight process should be adequate to the reality of each SAI.

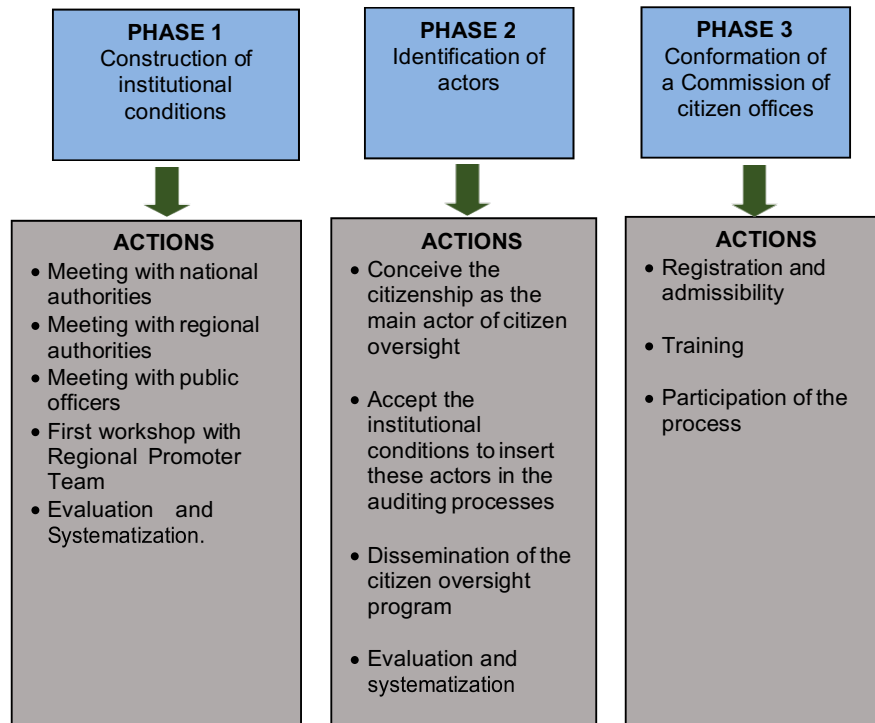
### **Implementation of citizen oversight**

For an effective implementation of citizen oversight, institutional conditions must be created and, as an essential part, the will and desire of citizens to participate in it must exist. In this context, the methodology of citizen oversight has two stages of initiation and execution.

The following charts break down the main activities to be carried out within the framework of the introduction and execution, respectively.

### 3.2.1 Initiation of the process of Citizen Oversight

Chart 2



#### Phase 1: Construction of Institutional Conditions

When discussing conditions, it refers to the importance of having a set of requirements to advance in the development of a certain process and achieve through it, the scope of goals and objectives. This phase is of utmost importance as it will account for the implementation of the methodology in each SAI.

#### Phase 2: Identification of actors

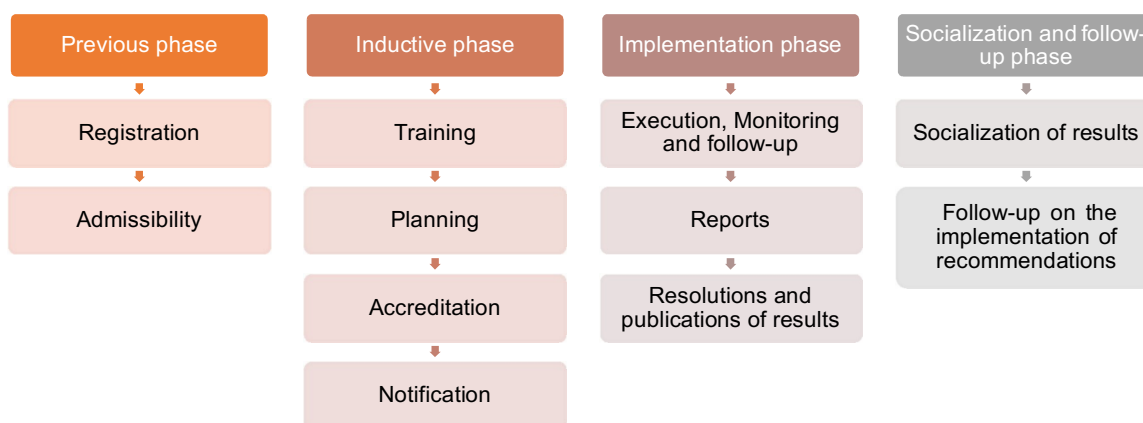
It is important that citizens be considered as the main actor in this process, in this way it will be possible to get an adequate approach to the group interested in participating. In this way, a more effective promotion and participation can be given. In addition to creating mechanisms that facilitate the registration and insertion of them.

It is of great relevance to carry out a mapping of strategic actors, as well as to manage the academy's inter-institutional cooperation as a key actor.

### **Phase 3: Conformation of a Commission of citizen oversight offices**

The creation of a Commission proposed by the competent authorities of each SAI to carry out technical support within the process of citizen oversight, as well as monitoring that the process is effectively done.

#### **Implementation of the oversight citizen**



#### **Previous phase**

This stage is the beginning of the process of citizen oversight. The competent authorities must appoint a commission conformed by the relevant officials considered to address and monitor the citizen oversight. The commission must socialize the objective of the investigation with interested citizens. Also, they will be responsible for the compilation of documents of citizens that will participate as well as their selection. It is important to mention that within the selection process, citizens who show expertise in the issues to be addressed in the oversight will be taken into account.

#### **Inductive phase**

In this phase, the Commission appointed by the competent authorities must prepare the participating citizens. Part of this process will consist in the creation of the schedule of activities and work plan of both, the overseer and the commission of citizen oversight.

This phase will necessarily include training in participation, duties and citizens' rights, as well as a specific module about public management and governmental

control. It is important that this capacitation focuses on the complementary approach that exists between the social control and state control inside the competencies that each one has.

### **Implementation phase**

In this phase, the process of citizen oversight begins; the program and the annual schedule presented and approved by the Commission are executed, they will have the capacity to make some kind of observation and provide technical support if required. Once the activities have been completed, the overseers will present a report with recommendations and observations to be taken into account during the citizen oversight, this report will be treated in the auditor's process and, if relevant, will adopt the recommendations in the resolution process.

### **Socialization and follow-up phase**

With the authorities of each unit, the effectiveness of the citizen oversight and its results will be shared, this with the aim of following up on a process in which the citizenship was immersed. The implementation of the results will be in charge of each SAI in their own competencies.

All phases must fulfill a process of evaluation and systematization by the relevant authorities and units.

It is important to generate strategies for disseminating the oversights results with the SAIs, these could be socialized in public hearing processes. It is fundamental to do it on official channels, taking into account the dissemination and promotion mechanisms that each SAIs has.

## **C) Citizen complaints**

Citizen complaints are actions through which a citizen formally highlights an irregularity or crime. This type of mechanism is articulated as a way by which citizens can establish a direct relationship with a competent authority or unit, in order to improve public management.

### ***Principles of the application of citizen complaints***

Citizen complaints link civil participation, as well as public public officers. In this framework, it will be essential that the articulation mechanisms comply with:

- Responsibility and co-responsibility
- Objectivity
- Transparency
- Efficiency



It is necessary to identify the national regulation of each SAI in order to insert citizens in the audit process according to its necessity and competence, allowing the participants from the civil society to observe and provide technical support according to their experience and knowledge. Each SAI should identify, accordingly to the national regulations, if the participation of citizens in the audit process or audit plan of the SAI is considered or not as interference in the SAI's independence before adopting this practice. If it's viable, the citizen complaints processes should be adequate to the reality of each SAI.

### ***Phases of implementation of citizen complaints***

In order to effectively implement citizen complaint mechanisms, institutional conditions must be created that are suitable for receiving and treating them.

#### **Initial phase**

1. Within the first phase of the implementation of this mechanism, a commission is created, if it does not exist, within the SAIs that are in charge of managing these links with the citizenry in a more direct and efficient way.
2. Identify the citizens, the servers, units and relevant authorities, as the main actors in the development of the process. In turn, promote the existence of this mechanism and extend to the public an invitation to participate fully on it.

#### ***Ways to file complaints:***

Depending on the management of each SAI, the following means of receiving complaints may be used:

1. WEB site – open an auxiliary website that receives citizen complaints.
2. Personally - Approach the building or office in which the SAI operates, to leave a formal document of the complaint (model is sent in annex two).
3. Phone route – Enable a direct line through a 1-800 number.
4. Correspondence – send the complaint with the requested format to the correspondence or locker of the SAI.

#### ***Requirements for citizen complaint***

Before denouncing any irregular or illegal act, the citizen must be aware that it is related to the competences of each SAI. At the same time, the complaint must conform to the criteria and requirements formally established by each SAI.

A fact is irregular or illegal when there is an omission or action in which the public servant goes against the current norm.

At the same time, it must be verified that the facts are not being dealt with already within the auditing processes, to avoid cases of duplication and inefficiency.

### ***Principles under which citizen complaints are handled***

- **Focus** - each complainant must be clear in his / her denouncement about acts or specific facts, and be ordered and coherent, so the SAI can assign a concentrated treatment, which does not lead to mistakes. The complainant must also submit valid documentation that empowers the SAI and that reports the veracity of the complaint so that the SAI can initiate the evaluation process.

The complaint will answer these questions:

- Where?
  - What?
  - When?
- **Public Interest** - this principle refers to the fact that the complaint must respond to a common benefit. That means, its satisfaction will account for a collective well-being that responds to state purposes. It differs from private interest which accounts for a personal interest satisfaction.
- **Non-exclusive nature** - the fact that the complaint is filed with a SAI does not exclude that the complainant may take other ways to communicate the irregularity, in order that their civil rights may be protected.

### ***Treatment of citizen complaints***

The process of treatment of citizen complaint, consists of three phases:

#### **Phase 1**

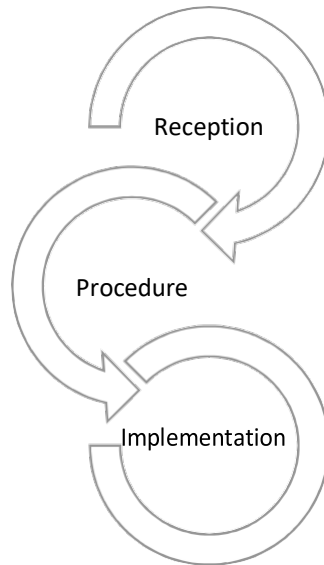
**Reception:** in this phase the SAI will formally receive the report, either via website, personally, telephone or correspondence. This complaint will enter into an evaluation process.

#### **Phase 2**

**Procedure:** The Commission that will take charge of the procedure of the complaint in a timely manner, will check that the complaint fulfills certain requirements so that the report is considered valid and becomes part of the Annual Plan. At the same time, additional requirements will be requested in order to validate the process and not reject the complaint.

### **Phase 3**

**Implementation:** Once established within the schedule and the Annual Plan, the complaint can take several routes: a control alert, a special report or at the same time the beginning of a process to determine responsibilities, depending on the nature of each SAI.



### ***Commitments of each SAI***

#### **1. Communication and notification to the complainant**

- a. Communication of the reception and the result of the qualification of the complaint.
- b. Communication of the result of the evaluation made to the complainant.
- c. Communication, when requested by the complainant, of information on the status of the complaint filed.

These communication mechanisms may be carried out electronically or in person.

#### **2. 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 integrity and security of the person. This process will be followed/applied from the reception of the complaint to the completion of the process to be the case.

## **Annex 1**

### **Survey for the recognition of social control in the auditing processes**

The Working Group for the Fight against Corruption and Money Laundering of INTOSAI (WGFACML) extends the following survey for the recognition of social control in the auditing processes, to its members, as part of the verification process after the elaboration of the "Guide for the Implementation of Social Control Mechanisms".

The survey that will be conducted responds to an internal test of the WGFACML that focuses mainly on the identification of the degree of recognition of social control in the auditing processes. The information collected seeks to triangulate the data that can be obtained within the documentary research that will result in the preparation of a guide.

#### **Overall objective of the survey**

- Get to know the perspectives of the SAIs with respect to social control and the mechanisms implemented by them in this area.

#### **Specific objective of the survey**

- Establish a general overview at INTOSAI level of the conception of social control in the auditing processes
- Know the best practices of SAIs in the area of social control
- Collect information for the descriptive analysis of it

#### **Objective Group**

The survey is aimed at the 24 Supreme Audit Institutions that are part of the WGFACML, based on goal 3, which seek to share knowledge and knowledge services.

#### **Design of the questionnaire**

Responding to the specific objectives, the present survey will consist of 3 parts: external exploratory, perception and internal exploratory.

## **Draft Survey**

**Part 1:** In this section the questions are focused on knowing the external exploratory field in the conception of social control.

1. What is the conception of social control in your SAI?
2. How would you detail the experiences of social control that your country has had (in case of having it) and how would you evaluate these experiences?
3. Is there a national plan that considers social participation as a government policy?
4. Does your internal legislation recognize social control? What main laws and regulations does your country recognize for the social control exercise?

**Part 2:** This section aims to understand the perception of social control of SAIs.

1. Do you consider that social control is important in the control processes? (Justify your answers)
2. Does your SAI consider it important to implement mechanisms for engaging with civil society, to what extent and in what way has your SAI done so?
3. How does your SAI see that citizen participation can influence audit activities?

**Part 3:** This section is of an exploratory internal nature, that is, the experiences and best practices of the SAIs in terms of social control in the auditing processes will be taken into account.

1. What type of initiatives does your SAI use to insert participation in the auditing processes?
2. How many citizen complaints has your SAI received in the last year, and how many have resulted in control actions?
3. Under what mechanism does your SAI receive the complaints?
4. How does your SAI make its activities known to the public?
5. Does your SAI promote accountability processes that link citizens?

## Annex 2

Note: In order to know the correct functioning for the formulation of a citizen complaint, the format of the same is attached, taking into account that this guide seeks a greater understanding on the part of citizens towards public matters.

### Draft Form for the presentation of citizen complaints

#### Complainant Data

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Citizen card / Identification Number:

Name and surname:

City Address:

Profession and/or Occupation:

#### Complaining Data:

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1. Complaints related to the undue, illegal or inefficient management and/or use of resources and property of the state, detail:

- a) Improper use of State vehicles
- b) Entity of the public sector included in the facts
- c) Name and position of the servers included in the facts
- d) Clear and concise relationship of the facts related to the acts and operations that constitute the presumed irregularity
- e) The complaint has been filed with another entity:

☒ YES ☐ NO

If your answer is YES, indicate the institution where the complaint was filed:

3. Description of reported fact/s

Specify date and number of document/procedures:

Contact number:

Address for notifications:

E-mail address: