



VII Conference EUROSAI-OLACEFS

Enhancing Stakeholder Confidence: Auditing Management Integrity, Accountability and “Tone at the Top”

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Technical Contribution

In my capacity as Comptroller General of the Republic of Ecuador and President of the Latin American and Caribbean Organization of Supreme Audit Institutions, OLACEFS, I want to express my satisfaction to participate in this Conference so that every two year, bring together to the European Supreme Audit Institutions, with those of Latin America and the Caribbean.

Technology, Foreign Policy, Corruption, Human Mobility, Financial Crisis, Evolution of Thought, are factors that continue in permanent transformation and make demanding scenarios for the actions of the organizations that conform the States structures, and within them, the Supreme Audit Institutions, that according to the constitutional systems of each country, are denominated Court of Accounts, Court of Auditors, Comptrollers Generals, Supreme Audits or General Audit Offices.

The Latin American and Caribbean Organization of Supreme Audit Institutions, OLACEFS, whose history goes back to 1963 and that nowadays has 22 full active members, in this context becomes, one of the discussion and understanding forums, to strengthen the control organizations, into a community committed with collective constructions.

In the main aim of the governmental control strengthening, OLACEFS gives now priority to the generation of strategies and practices of an Open Government and Accountability concerning the capacities of the Supreme Audit Institutions.

The United Nations and the Inter American Conventions against Corruption, become fundamental axis and binding on the undersigned, to promote among other aspects, transparency, accountability, access to information, as indispensable vehicle to fight against the phenomenon of corruption.

Monitoring mechanisms of these conventions, viable that in different States, norms, regulations or laws have to be created, those that require transparent information access for common citizens,

becoming the first reference and of character of International Agreement, to promote Open Government.

Supreme Audit Institutions are not beyond to compliance of Law of Transparency and Free Access to Information, and in several cases, it has been accomplished with the publication of relevant information in the Website of these Entities, as is the case of the Comptroller General Office of the Republic of Ecuador, that is the first Institution of the Ecuadorian State, to fulfill 100% of the national requirements for access to information.

But the Open Government, from my point of view, is not only access to information, but behind the figures, there is a value chain and a complex load management, which also should be of interest of society actors.

That is why the Latin American and Caribbean Supreme Audit Institutions have promoted in different dimensions, the access to Citizen Participation, that now in our Latin America and the Caribbean, with all the political changes of the last 20 years, it transforms almost in a common factor, that characterizes itself with different initiatives.

The OLACEFS exactly, to promote the Open Government and the Citizen Participation, has created two specific commissions to undertake the research of this important topic, which is the case of the Citizenship Participation Commission and of the Accountability.

The Supreme Audit Institutions of Latin American and the Caribbean, have achieved a mark of work, to accomplish the aspirations of the citizens in the control performance of the public resources, especially in the following strategies:

- To publish in the institutional Website the information that has been qualified as of free access by the laws of each State;
- The creation or strengthening of the attention offices to the citizen for the processing of complains or claims concerning the management of public resources;
- The implementation of Capacity Programs addressed to functionaries and public servants, also to the citizens and civil organizations, in support to the different forms of civil organization to the control of the public management, that depending on the particular institutionality of each country, social comptrollers or citizen oversight to the public management, that are supported by information campaigns.
- Design and implementation of methodologies for the entailment of the social and citizen control with the mission processes that develop the Supreme Audit Institutions, in particular with the institutional audits.
- Approach to the citizens directly and In Situ, through Public Hearings and visits to the spaces in which the public resources are invested.

It must be highlighted examples of an Open Government and Accountability practices in the Supreme Audit Institutions of Latin America and the Caribbean, as the following, that were

identified by the Consultancy that in the framework of cooperation between the OLACEFS and the Deutsche Gesellschaft für Internationale Zusammenarbeit, GIZ, was held:

- **Audit General of the Nation of Argentina** has implemented the technical mechanism of Participative Planning, which incorporates the opinions of the citizens and the organization of the civil society in the formulation of the Annual Plan of Audits.

This procedure begins with a selection of those civil associations whose object has link with the Public Sector specific activity to be audited; the information is consolidated, analyzed and prioritized issues to control, so that the citizenship opinions and concerns address the work control.

- **Court of Accounts of the Federative Republic of Brazil** counts into the structure with the denominated Ombudsman (*Ouvidoria*, in Portuguese), that is the only technique, responsible of receiving, from the citizens, the suggestions, critiques, inquiries about irregularities in the public sector, also, the information concerning the quality of the performance of the services rendered by the Court of Accounts.

Nowadays, the *Ouvidoria* counts with the Information System denominated "SISOUV", as a useful tool of information support for the planning of the audit actions from the Court, in which the research applications are integrated in the different areas, such as health and education, among others, so as the information of those institutions reported by the citizens as responsible of the irregularities.

- **Comptroller General Office of the Republic of Costa Rica**, since the inclusion in their Strategic Plan, among other actions, it counts with an educational module for secondary students, in which from a pedagogical mediation process covers the main functions and types of monitoring by the Comptroller General Office of the Republic. This educational project is coordinated with the Judiciary and the Supreme Electoral Tribunal.
- **Comptroller General of the Republic of Chile** created an administrative unit in charge of the Access to Information, providing a link in the Website, which has been denominated Transparent Comptroller Office, where it was put into public disposition the information related to the Active Transparency.
- In the **Comptroller General Office of the Republic of Ecuador**, we have taken as one of the diametrical axis of the administration, the promotion of institutional transparency and accountability, that are implemented mainly with the publication in the Website of all the information that is mandatory by the Organic Law of Transparency and Information Access, Public Hearings, college students posters competition, management of complaints from different sources.

Hearings are developed with the aim that the citizens, with the participation of the Comptroller General Office staff, have the opportunity to ask information about institutional actions and decisions in subject of control, so, present projects or complains about affairs of our competition, and, to debate about the problems that affect the good administration of the public resources, becoming this alternative in a real source of information, which is then

treated inside of the Comptroller General Office and lately, generates concrete projects to the citizens about their concerns.

- **The Court of Accounts of Honduras**, between 2007 and 2008, with the financial support from the World Bank, conducted a Pilot Project called "*Bonding of citizenship and civic organizations in the audit processes of the Court of Accounts*", which defined a working methodology that integrates the social and citizen audit procedures.
- **Comptroller General Office of Ecuador and the Supreme Audit of the Federation of Mexico** have implemented hotlines dedicated to the reception of the complains concerning the wrong use of the State resources.
- **Comptroller General Office of Paraguay**, as a mechanism of Accountability, instrumented the denominated "Feria Tesaká", in which the citizens had access to the facilities of that institution and have acknowledge in an open house modality, of the operations, processes, activities and in general, the management of the Comptroller General Office.
- **Comptroller General Office of the Bolivarian Republic of Venezuela** issued the "*Norms to increase the Citizen Participation*", that sponsor the exercise of the right of the citizens to participate in the control on the public management, through the Public Service Office and of the Fiscal Control Bodies.

In conclusion, the Open Government of the Supreme Audit Institutions of Latin American and the Caribbean, have experienced important progress as they have implemented Offices of Ethics and Citizen Participation, Websites with the information that has to be transparent by the law to the citizens, training programs to the actors of the civil society, interaction options of the social organizations with the planning and implementation of control in the Supreme Audit Institutions, that demonstrates that even if the way is to be build, the Open Government, the Accountability and the Citizens Participation, is an irreversible way with an only route to the north.