

**SUMMARY OF PHD THESIS**  
**"THE ROLE OF THE MUNICIPAL CEO AND INTERNAL CONTROLS"**

The dissertation focuses on the role of the municipal ceo<sup>1</sup> in the system of internal controls to local governments. The work presents itself as innovative in thinking there was no trace of doctrinal study that put in relation to the figure of the municipal ceo with the recent reform measures of internal controls. The dl 174/12, conv. in Law no. 231/12 has reinforced some types of internal audit and has given "new" tasks to the secretary. In addition, the thesis broadens the perspective of the checks to the issues of transparency and measures to face public corruption, accountability and auditing of administrative actions locally.

The research work that we intend to develop in the following pages is intended to demonstrate the need for more current auto warranty and compliance with laws, the statutes and regulations of the overall administrative action carried out by an independent entity, that entity must respond to the new local government needs that, we believe, need to enhance their regulatory autonomy constitutionally guaranteed (art. 5, 114 and 118 of the Constitution).

The theme of the theoretical background to our analysis is the relationship between local autonomy and control; between freedom and authority over autonomy, the lens through which to explore this theme is the relationship between the figure of the secretary and the municipal and provincial activities administrative management of the political and administrative level.

The theme we are involved in is the theoretical consideration that the internal controls represent an expression of the broader constitutional autonomy of local self-organization and power do. Internal controls, i.e. their actual speed, are the words of the language that the state legislature uses to describe the relationship it intends to have with municipalities and provinces. Internal controls are an expression of self power, ultimately, delicate and dynamic that even if exposed to the controversies of the story, is always present. They, in our view should be normed, first of all, from local sources. The entire work is innervated mainly on the prospect that the statute is the source of the regulative power of self-control. This source is one that has the power to establish and govern the institution of self-control. The statute based on "self-control system of the institution" and, therefore, regulates the tools and objects. The internal regulations, while necessary, will constitute exclusively an execution.

The thesis makes the effort to summarize, first, the institutional history of the figure from the eighteenth century to the present day and detects the trace common: that of the control of administrative acts, mostly. The historical parable outlined depicts the municipal ceo acts as the controller and, more recently, of local action. The different historical seasons have seen him now engaged as a public servant of the state now even as private notary, now an employee of a body (agency) independently. In the seventeenth century was a notary public hall, tied to accounting tasks; during the Napoleonic period of the Restoration of the noble secretary was the man of confidence of the mayor and council of which faithfully executed orders; Italian unification in the post some new tasks recognized municipalities exalted the figure and began the first trade union category. The role was essentially that of controller of

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<sup>1</sup> We have chosen to use this translation from italian instead of the most common "town clerk" or just "mucipal secretary", as that word faces better purpose we'd like to reach.

state laws; during the Fascist period the secretary became a civil servant paid by the City, in a season in which local authorities are only formally such. The fall of the dictatorship, with the R.D. April 4, 1944 new regulations were made to the rules in force in 1915 governing the functions and the elected bodies of local authorities. The Constitutional Court in its judgment of March 21, 1969 n. 52 declared compatible with the principles of autonomy and decentralization, and the nationalization acquitted on the principle that the delicate institutional tasks also linked to the state justified the unitary centralized discipline.

The new codification of the municipal and provincial law n. 142/90 addressed the crux of the nationalization of the secretaries providing, with a programmatic provision that refers to a future special law, which remain state officials, but enrolled in an accredited national para-professional managed by a body composed equally of representatives of the local authorities of secretaries and Ministry, also maintained, subject to the functional dependence of the mayor, the functions of warranty and legality (made explicit through the provision of a binding opinion on the legitimacy of deliberative acts, offsetting the weakening of control CoreCo) and senior management (explicit in the tasks of supervision and coordination of the functions of management and responsibility for the acts and procedures for the implementation of the resolutions). The recent history, however, is known. The entity that managed the category, autonomous agency for the management of the register of municipal and provincial secretaries, was repealed and now the powers were transferred at an ad hoc structure of the Ministry of the Interior. Today, the municipal ceo is an officer or director of the State, which performs its services at the local self-government, which is functionally bound.

In approaching the study of internal controls, the work presents the first systematic classic of them, classified according to a typological approach and structure. In Part II, on the other hand, we offer take a different scientific path. It's been chosen a functional approach anchored to a predominantly teleological interpretation of the standards of recent dl 174/12. Also taken into consideration are also rules on the transparency of Legislative Decree no. n. 33/12, on the grounds of incompatibility between tasks referred to in d. lgs. n. 39/12 as well as d. lgs. n. 149/11, on accountability of the political mandate of the administrative and d. lgs. n. 33/12 on transparency. The rules in question are, among others, the common track of internal control, the thesis focuses and highlights their relationship with the figure of the municipal ceo.

From a teleological approach some considerations that have a significant systematic value are to be written. The "new internal controls", which relate mainly on the behavior and activities of management, exercised then they fit within other types of controls that already exist within the plot and provision of art. 97 Tuel (d. lgs. n. 267/00) which already provides (and already provided for in art. 52 of law no. 142/90) the powers of legal and administrative advice, notary in contractual matters. The systematic perspective can be seen that the overall secretarial functions, now etched in the cited standards comply with the whole tone of the profession.

The thesis shows that the new controls are not in any case consistent with the existing system. In particular, the controls on the behavior referred to in Law no. 190/12, the so-called anti-corruption law, marks, according to our view a real break in the "bassaniniana" season, in which there was only the relevance of the result at the expense of procedural law.

The law no. 190/12 stops the verification scheme known so far because it is an expression of a control in the interests of the state and local level is only the organizational scope of action and effectiveness of the provisions. So there is a fundamental scope of state interference very

significant, legislation and organizational autonomy of local authorities. In essence, the controls under law no. 190 does not constitute true internal controls, but controls are external, made by a state official. The lesion of organizational autonomy is also enriched by the consideration that the law regulates too minutely organizational issues, typically covered by the guarantee of autonomy pursuant to art. 118 flights. The new season of the controls creates, on the one hand, centralization of controls, with law 190/12 and on the other hand, the dl. n.174/12, shapes other types of internal controls over individual acts. It is a substantial return to the formal legality. The rules of 1997 (the Bassanini's season), and from different points of the same d. lgs. n. 150/ 09, had instead, increased the profile of the administrative result. Lately, as noted, it have been introduced the category of administrative performance, concept and evanescent still operating without any relapse within local government. Remember doctrinal category, doubtful, then. Still, the new season of the controls does not make a "system of internal controls," because there is not still a legal and organizational relationship between the subject with regard to whom they are made out most of the internal controls, namely the Secretary, and the external organs of control, as the Court of Auditors and the State. The control provisions involved, as mentioned, fitting into the existing Tuel. but the most important reason why the set of internal controls are not an existing system is that local sources are marginal with respect to their regulation. The thesis goes beyond the approach of the bassanini's season because it states that the guarantee function of the municipal ceo is the only ratio of secretarial still worthy of note. That is, the need to secure it soaks expansively and thanks to this new and recent regulatory inspiration throughout the article 97 Tuel, normally hinge on the secretarial functions. The vision is by no means the Secretarycentric. Rather boldly asserted is the futility of the figure, but the needs of the guarantee function, for now he letterhead. The thesis proposes an innovative reading of article 97 of the Tuel same. The logical interpretation of key legal institutions purposive allows to derive the marginalization of management tasks active (when they were never even possible), and operational management. The season of the municipal secretary and general manager of the municipal manager necessarily, as he used to assert itself, is extinct, as the regulatory framework is coming with a different tone to the tasks of internal control meticulous and cogent. The municipal secretary with checks returned this season to exercise what it had actually been anticipated: the control. But the puncutm dolens of this approach is represented by a centralist regurgitation of such controls and overregulation. The new season of the controls did not provide for a balancing of the system of internal controls with an expansion of statutory and regulatory framework of local authorities. Also another irrationality is that relating to the ownership of the internal control functions to a state executive, which the secretary actually is today. The delicate spoils system applied to the figure, not treated specifically, is another critical element.

From the perspective of the proposal indicates that the municipal ceo assumes a different position with respect to each of the individuals inside that you can also take control, such as to define its function in "variable geometry", in close bond with respect to each type of administrative control to verify: regularity of the technical legal entity (in post facta controls ), and the achievement of the goals set by the body of political (in strategic control, if involved), the efficiency, economy and effectiveness of operative action (management control), the legitimacy of individual acts (in the expression of the opinion of regularity technical and / or financial advice where it is also, and the remainder compared to other figures and other possible solutions organization, the manager of a service internal administrative), the coherence between the strategic direction of mail by the political bodies in their entirety also in the delivery of public services (in the control on the relationship between the organization and external parties participated, including with regard to the monitoring of the level quality

of services), the overall direction of the work -conforming with the powers of the managers of the system of internal controls; prevention of a real danger of corruption and transparency of the entire administrative action (as responsible, needed, of anti-corruption and transparency, where designated), the accountability of the administration (in the drafting and preparation of reports at the beginning and end of term).

Internal controls in the public interest underlying it is that of respect for the rules of law that specifically set out the purposes of the action of the local authority. The legislature of 2012 and 2013, basically concerned about keeping the public finances on the basis of community bonds, identified in the " financial law " a primary interest to pursue. The need to align with other developed countries in the fight against maladministration, rather rampant in our country, has evinced significant interest to pursue other things: the legality of the conduct substantial political and administrative. Moreover, the internal controls have long been used to protect the sound management of the local authority. The accounting controls have the principal purpose of verifying that the rules of public finance are duly respected in the handling of the budget cycle, where they are the adoption of the estimates. The controls of administrative regularity, however, are designed to verify compliance with the provisions of the act other than accounting, but, above all, aim at the efficient and effective management, as well as the user satisfaction of local public services. And this peculiar form of control can be both preventive and later. It is also worth noting that the standards of efficiency, effectiveness and economy of administrative law principles as well as being (for example in L. n. 241/90) are the parameters and practical testing of internal controls, called from public accounting rules and practice of the regional sections of the control of the Court of Auditors, and, no less important in a multi-level context from international sources on the relevant point (consider the accounting standards issued by IFAC, the Observatory accounting national at the Ministry of the Interior, today all principles become law with d. lgs. n. 118/11 and considered as rules also through the mechanism of the dynamic reference normative art. 147- quater of Tuel). Wherefore, it can be said that such royalties are the parameters of a new control on internal control is accomplished through the following attributed to the municipal ceo, and that extends to administrative action.

You must also consider that a comprehensive assessment of the role of the secretary in the system and to the system of internal controls should be enucleated according to an overall perspective, considering the whole system of local governance. The thesis shows that the new season of internal controls can be inferred a "guarantee function" of the secretary renewed. A guarantee of constitutional law, anchored to the fees and all the principles that the Constitution provides for the public administration and the canons of actions envisaged also by the primary rules of public accounting. The novelty of this function lies in the fact that the management tasks and operating, as well as the tone of his managerial administrative action remain completely marginalized to specific cases stemming mostly in local authorities with very small population size, and these experiences are being depleted because associations pushed and forced the rules requiring local governments to make irrelevant and unworkable the same allocation of operational tasks management to the local ceo that is seen, correctly attributed solely assurance functions of administrative procedures and not also of the whole administrative action. The verification of the local administrative complexity remains the scope of action of internal controls, although, as already mentioned, the season of 174 and other regulations enacted by the legislature of the emergency financial tends to limit the checks to individual categories of acts, as minutely unlawfully determined a priori by abstract rules of state law.

The peculiarity that is intended to emphasize, and that does not seem to have picked up at the bottom of the attention of the doctrine, even the most attentive to the issue of maladministration or controls in general, is that the secretary is not a controller, among others, but is the only entity responsible, by law, to ensure the legality of the entire substantive administrative action as a whole, and is the only person who is the holder of several forms of internal control, which, however, draw quite peculiar relationship between controller and controlled, through an extensive topic of governance, which deserves a special study and the results of which have not been theorized by some. Control functions so different as to make them doubt that they can, certain, belong to the genus internal control itself.

A feature of the control is to maintain its own identity and to remain separate from the function of judgment, even though they are at the service of this. To control the pipeline before it is woven on the second. The control has a feature of accessoriness. The control is certainly distinct function and the address from the management, but it is an instrumental function and, although different in morphology and purposes, it shares the nature and fate. The constraint accessoriness of internal controls is, if you will, the weak side of the entire function. But it is necessary feature, structure. Being a function of second degree, even when exercised in progress, is functionally ancillary to what happens, never being able to (having to) confuse with it. The mutual control nature from that from which functionally accessed. Moreover, it can not, not even logically, exist a control without a primary action. The act of control, it was claimed, is conclusive of its proceedings and can never consist of a decision which replaces or amends other decisions, but rather can only prohibit such decisions or solicit their changes.

It is certainly conceivable that the phenomena of corruption and maladministration can be countered by forms of self-correction, if anything, controls that can be used to achieve such outcomes are, exclusively, those which, in the terms that are called, have an external character. Instead internal controls management are responsible for ensuring financial and administrative management. Designed as internal controls (and those that although it had express themselves within the organization and local government), one wonders if all this could have legal repercussions, on the status of the secretary. The issue still open to the figure of the secretary is essentially this. It makes you wonder whether it is still possible to construct the identity of the administrative secretary as representative of different interests, those of the State to prevent the risk of maladministration and transparency (now qualified as a civil right and an essential level of public performance art. 117 Constitution) and, at the same time, the need for self-control of the system of local governments, through the regularity controls and operational management. Self-monitoring and self-sufficiency on the one hand, give life to management controls and those of regularity as well as to the strategic, and the protection of the interests which the state is exclusively responsible, on the other hand, give life to the controls for the prevention of maladministration and transparency, even in advance, which are configured in an area in which the local authority is only the perimeter of action. The work introduces the theme of the controls as the language of the relationship between the state and the local autonomies. The controls substantially on external behaviors of the local ex d. lgs. n. 33, 39 of 2013 and 190/12 constitute legal status checks and create friction with the autonomy of the local authority. At this point one should remember the unforgettable lesson of Giorgio Berti that the control does not pose a problem autarky, but autonomy. He states that "the autonomy rejects the control of merit, since it seeks to achieve unity on the floor of the republican". On one side is the nominee secretary of internal management controls, which approach the performance of management functions, on the other hand, however, is the holder of the

functions of external verification, which undermine the consideration of the internal organization, but the legislature expels him from it, in fact it has just nationalized formally and essentially putting the dependencies organic prefectures. It seems to us that irrationality is obvious and irreconcilable.

This dynamic, then, already fragile in itself is not balanced by a corresponding local regulatory power, flooded up to the technical minutiae on the regulation of internal controls. At this point it is necessary to reconstruct the picture trying to systematize the main legal categories and offering a horizon other than that so far considered for the secretary. The protection of the interests underlying the controls, even those which we have defined as external are so different, but still subject to constitutionally entwined within the Republic, in accordance with article 5 and 114 of the Constitution, and this seems to justify the possibility constitutional order to have checks aimed at the treatment of different interests. The header of them to the same subject does not cause any trouble, only if that entity is granted a status consistent with this juridical plot. The relationship between state and local governments, built up on equal level of constitutional dignity, also affects the discipline and control of persons who should be allowed to exercise, also because we need to learn from this teaching of doctrine to which you must comply with the policies to the needs of local autonomy (and from this starting) and then observe scientifically the functions exercised and then check how to allocate organs and offices. And in this perspective we put ourself with our humble job search. The enhancement of this plot allows legal to assign a task to the secretary of the service of the Republic, and not exclusively to only one of the parties (local authorities), nor the only state -ordination. It is clear that the given primary key is and remains the article 97 of the tuel in the new formulation that we give in the thesis, that is its interpretation as the that circle the new controls tasks of the municipal ceo. The function shown in that disposition has to be written as limited only to those functions that recall internal auditing aims. After the new laws about internal controls to the municipal ceo could be asked to oparate only control funcion and not anymore the operative and mangement ones.

In this new framework the thesis boldly defines the secretary subjectively more useful to the local administration but function detects the warranty given in this latter, which, however, is appreciated as indispensable. The duties of assistance and cooperation of the secretary, in order to the artcile 97 of the tuel, must be finalized (we would say exclusively) to the control, which is indicated by the word there "compliance" and also are indicated benchmarks "the law, the statutes and regulations," evidently interior. This is an important step in our perspective. The cooperation referred to in article 97 Tuel, in the post Bassanini's season, has been interpreted as an approach to tone management functions of the secretary, who, it is believed, no longer possible. The preparation of the executive management plan, the detailed plan of objectives, seemed the most appropriate means to communicate this. Now the outcome of our research work and defined the regulatory framework as it has so far made the collaboration that the secretary has to offer and can not be in the drafting of the management objectives but in view of the control objectives, the result, I would say on the performance of the administrative territorial. The secretary shall be the auditor of public local authorities, not a manager as the general manager. This is the new pattern. The rest of the functions of the article 97, however, are dated and created a few problems, especially in so far as it assigns tasks managers tout court, in particular, we are referring to the paragraph 4, letter b ) and d) of artcile 97 tuel. Once again a " Janus-faced ", once again a role of synthesis and hinge but not between policy and management, this seems to emerge out of the new season of the controls, but between (needs) and self-control (search) rationality of political-administrative decisions (compliance with the control parameters, including external sorting peculiar institution). This

new combination to keep in mind, now, when it talks of the figure and internal controls. The protection of self-administration of local protection and the prevention of corruption and transparency can not be achieved if not by a person who, in some way, enjoys a certain degree of autonomy. Before the principles of business management and international, the autonomy of the controller is wanted by reading a constitutionally control regulations with respect to Title V of the Constitution. The new control functions of the Secretary require that he regain a moment of autonomy. The functional relationship should be made autonomously by much of the doctrine that has been recently devoted to the study of internal controls has rightly spoken of tightening controls following the intervention of the dl 174. The one who is devoted to the study of anticorruption and transparency has only highlighted the risk of maladministration by the guarantee and protection, with access to civic, social rights under article 117 of the Constitution, but the system of internal controls, read as a whole, that is, considering the set of rules that relate to the secretary to whom the legislator entrusts tasks to guarantee legality, return a picture even more complex. So the novelty of this season consists essentially of:

1. in a new image that the complexity of the control system makes the law, which is enriched, in formal terms, of preventive controls on the financial aspects, the economic and financial indirect, and, in any material respect, the task of auditing the next secretary such as new forms of control on the merits; introduces organizational controls, sub species, controls behavior;
2. deepens, while not definitively clarify the role of the municipal ceo of directors (the "participating", written in the article 147, paragraph 4, and the "under the direction" in the other reported cases);
3. points out, even legal, the unity, uniqueness and complexity performed by the secretary, balancing it with the assumption of responsibility by the legislature expressly indicated (for example in the field of anti-corruption) or living this function to him by law, however, because it introduced within a perimeter management that provides (for example, a liability is certainly present or could not be, in terms of administration and accounting, all the times, exercising duties of assistance and cooperation to prepare for the start and end of term report or make the power directive leaders outcome of the next inspection, designing a system of internal controls self-evidently inefficient);
4. evidence the compliance function of the secretary, who is still not clearly defined, but which now has the traits legal evidence and that we must, however, rationalize building a real system of internal controls.the local governance. A greater insularity of the figure would be of benefit to local governance.

Therefore, the indication of the year 2000, but we say this already in the reform of 1997, on the judgment of conformity "of the administration" (all the administrative activities) is fraught with meaning systematic interpretation of the role of municipal ceo in relation to the system of internal controls. The category of compliance, after dl and 174 regulatory actions with law no. 190/12, d. lgs. n. 149/11, of the decree n. 33 and 39 of 2013, is enriched with contents and remains the cornerstone of administrative secretarial, in fact, the judgment of conformity is a precipitate of the highest logical and legal principle of law laid down in article 97 of the Constitution to be read in conjunction now, with art. 81, as well as constitutional law. 1/12. It is not, therefore, only by strengthening controls, but the change, a part of the duties of the secretary, that those operations, changes to those of the controls, albeit not fully inflected forms. Clarity is still a trait not evident. Perhaps uncertain corresponds to the will of the legislature itself. However, as things stand the municipal ceo remains a subject in defense of this "constitutional legality." Careful scholarship has shown that the role of the secretary is to preside over the constitutional principles in public administration. This theory states

explicitly that "the need for a figure comparable to that of the secretary may be incurred by moving from the need to ensure compliance with local institutions of constitutional principles on public administration and, in particular, the principle of legality."

The assessment of conformity of which we speak is, in fact, quite different from the previous activity. The secretary does not evaluate only the legality of the act, judgment is still completely valid, but evaluates the administrative action as a whole; currency exactly which not only acts but also the behavior of the organization comply with the law, the statutes and regulations, including political bodies, even in regard to the various standards that are given for the particular case the object of his attention; assesses the congruence between a process, its antecedents, its effects and the principles of efficiency, effectiveness and economy that, although become juridical disposition, remain from the content are not strictly legal, if not formally, evaluates the merits of the choices; currency policies to the board for, since the facts constituting the policies are entwined administrative activity, which he participates, evaluates the decision board or council that is activities in which he participates with tasks even care; assess the effects of decisions which constitute the evidence on which to build the administrative performance; currency of the complex, through the report of the beginning and end of term, the currency behavior of the administrative bodies to meet the interest of combating the risk of maladministration. This complexity is what we call "judgment of compliance." The judgment is an assessment of compliance for the principles and, let it be said clearly, he also assesses the political action on the merits, ie by filtering the events through the instruments of the reasonableness of the work systematically to all the rules of the republican system. Consider that on this operation have influence, but in the near future they will have so much, Ue and international sources, especially in regard to "free expansion" such as energy, environment, democratic participation. It is not legal operation, but the decision-making model of compliance.

The recovery of the purpose of the rules allows us to state that the compliance function performed by the secretary must intersect the facts, fees not legal and formal legitimacy. He directs the master of both aspects, technically well understood, the political and administrative activity. The result is a more substantive concept of legality anchored to the facts, to institutional pluralism described in the Constitution and respectful of the rules that the overall system of rules that cater to institutions provide. A well articulated speech sees the municipal ceo a guarantor of legality substantial multilevel. Even local sources play a significant role if he wants to recognize the normative force. They constitute the parameters of the internal control like any other standard. This is yet another invitation order to exercise autonomy legislation fully and we say, expansive. But this will not happen as long as they do not appear in the statutes choices background pattern of a specific administrative body, the core values , the instruments of internal control standards of efficiency and effectiveness concrete that you wish to reach. If not working the same categories of efficiency and effectiveness, in a strongly aimed at the result and the performance, they remain empty and abstract concepts. The headquarters of the political year is primarily the statute and then the different local regulations. Everything, that is, the procedures for the exercise of political power, and the concrete choices and organizational behavior are the subject of the compliance function exercised and given to the secretary/auditor. The role of the secretary is to guarantee the exercise of the power of local institutions. A multifaceted role then. And the function of collateral at issue is similar to auditing, but in some ways it is woven of new contents and methods. The secretary of coherence as a subject of an administrative system that sees local government as an expression of a territorial community and in relation to loyal cooperation with the state. In truth this motion in the current system is unclear and seems



confined to his future prospects more than the current, but through an interpretative effort may already be glimpsed.

Therefore, the secretary/auditor must not be influenced not because the relationship with politics is dangerous, or because, as the practice has amply demonstrated that the relation is difficult, but because the system wants and demands that the law is the outer limit to political and administrative action. It is a condition of political choices. The municipal ceo shall be subtracted from the powers of appointment of political leadership, both tyrannical (the mayor's) and those collegiate (Board and Council). The appointment by the Council while justified in doctrine, is not convincing for this basic reason: the autonomy of the controller of compliance must be effective, the presence of local political representatives on the Board does not infuse autonomy to the appointment of the secretary- only because there is also the minority. This condition may affect the stability of the functions in time, but not autonomy which is, in fact, was the problem of the auditor always also elected by the minority, and now raffled off, as well as the directors themselves, which certainly, are immovable by law. The election by the Council holds, then the autonomy of performing the task, but is, rather, a legal chimera. Other theoretical, however, predict and propose the appointment by a qualified majority or by a binding opinion of the College Board. The prediction of the qualified majority is evocative because it certainly subtracts the secretary to the domain of (only) the majority, but as I said, he does not win the main argument, that is, the search for autonomy of the figure. The independence of the internal auditor is won and realized only putting him out, organically, from the ministerial structure, as it is now, and expelling the figure from the functional dependence of the political leadership, so in terms of appointment and management of the rapport of work. Incardination of this figure in an autonomous entità or at the regional sections of the control of the Court of Auditors, albeit as "secular" seem viable hypothesis.

In conclusion, the creation of a set of internal controls which aspires to become a "system", in our opinion are missing 4 steps:

1. Enhancement of the regulatory autonomy of local governments, providing for a higher activity of the municipal statutory power on the design of internal control model;
2. Retreat of the state legislation beyond the limits set out in the complex reservoirs and d. lgs. n. 267/ 00; n dl. 174/12, d. lgs. n. 149/11, Law no. 190/12, and, where appropriate, through the codification of the only general principles that should govern the internal control and indicating the purpose and dictating a regulatory body to act as a regulatory minimum mandatory, but that leaves plenty of room on the use of tools, methods, times;
3. Attribution of any internal control auditor general public, providing for the abolition of the position of the secretary, whose only attribute the compliance function of the entire administrative action, and enhancing the controls after enlarging the spectrum, and providing those estimates only for judgment on the consistency between the program and the decision on time and on the sole basis of international standards in the public sector, construction of the circle of communication between internal and external controls incardinated within the Sections of control of the Court of Auditors;
4. Public auditor's ouster from the functional dependence municipal and appointment of the same according to the criteria mentioned above.

One of the points of balance which could settle a law that recognizes the multilevel regulatory autonomy of local autonomy could be represented, among others, by a projected figure of auditors, which completely replaces that of the municipal secretary in which the function of control is exercised individually, and where the local sources to begin the statutes may

regulate the field, starting from the distinction between the control system and structures for these functions. A legality substantially open to the size of the results and, in particular, of those planned for the local community by itself. A new feature to be included, but this is for a future perspective, is that compliance checks are crippling the final completion of a program. This does not mean sharing the exercise of the function, but only lets say that a function is not an isolated element but not to be exercised regardless of legality, which, as mentioned, on the other hand is a precondition of political action and not its end.