

OLACEFS
ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE
DE ENTIDADES FISCALIZADORAS SUPERIORES



GTCT
CORRUPCIÓN TRANSNACIONAL

HANDBOOK OF GOOD PRACTICES TO FIGHT CORRUPTION

Specialized Working Group
on the Fight Against Transnational
Corruption (GTCT)

2021



ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE
DE ENTIDADES FISCALIZADORAS SUPERIORES



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INDEX

1.	Introduction	8
2.	Glossary	10
3.	Preamble	12
3.1.	Corruption problems in Latin America analyzed by the UNODC	12
3.2.	Concept of corruption	19
4.	The role of SAIs in addressing transnational corruption	26
4.1.	Conceptual framework around good practices of SAIs in the fight against corruption	29
4.1.1.	Internal control	29
4.1.2.	Promotion of ethics and integrity in public management	31
4.1.3.	Use of ICTs	32
4.1.4.	Citizen participation	34
4.1.5.	Inter-institutional cooperation	36
5.	Regulatory Framework	37
6.	Methodology	42
6.1.	Data collection and identification of thematic areas	43

6.2. Analysis and systematization of good practices	43
6.3. Quality assurance and dissemination of the Manual	44
7. Good practices in the fight against transnational corruption by GTCT members	46
7.1. Good practices for strengthening internal control in the public service and SAIs	47
7.1.1. Adoption of Declarations in the OLACEFS Framework to strengthen internal control	49
7.1.2. Issuance of norms under international and national standards, as well as a risk management vision	50
7.2. Good practices for promoting integrity in SAIs	56
7.2.1. Codes of Conduct and Ethics Committees	58
7.3. Citizen participation	62
7.3.1. Main mechanisms for citizen participation	63
7.3.1.1. Citizen complaints	65
7.3.2. Citizen networks	68

7.3.3. Citizen surveillance sheet	74
7.4. Use of ICTs to strengthen external and social control	76
7.4.1.1 Improvement of systems consultation of audit reports	78
7.4.2. Use of data analysis and big data to detect irregularities in public procurements	80
7.4.3 Use of artificial intelligence to detect potential increases in the assets of public servants and enhance communication with citizens	82
8. Success cases to enhance interagency cooperation and investigation for illicit enrichment	84
8.1. Inter-institutional cooperation	84
8.1.1. Case 1. SAI of Brazil: Contribution of the TCU to research through the exchange of information	84
8.1.2 Case 2. SAI of Brazil: Public Management Control Network	88
8.1.3. Case 3. SAI of Brazil: 1.1. National Program for the Prevention of Corruption	93

1. Introduction

The Specialized Working Group on Fighting Transnational Corruption (GTCT) of OLACEFS was constituted in the framework of the LXIX Annual Meeting of the Board of Directors of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), held in April 2019, in the city of Lima. Later, on July 1, 2019, the Office of the Comptroller General of the State of Ecuador assumed the presidency of this body, with the mission of materializing the terms of reference; where the construction of a Manual of Good Practices that reflects the work of the Supreme Audit Institutions (SAIs) in the prevention, detection and fight against corruption was foreseen.

With this background, the following document is presented, which brings together the experiences and emerging initiatives promoted by the control bodies that are part of the GTCT; to mitigate the impact of corruption on public resource management. Given the transnational focus of the GTCT, this first effort seeks to recognize the degree of standardization of practices and opportunities to later convene on regional strategies. On the other hand, with this document it is expected to make visible the added value of the SAIs in the whole cycle of the fight against corruption; being relevant for that a better inter-agency and international cooperation.

It should be noted that, for the preparation of this manual, a sub-group was formed, in which the SAIs of Brazil, Chile, Ecuador, El Salvador, Honduras, Mexico and Peru participated. Likewise, considering the leadership at the international level and the experience in anti-corruption issues, the United Nations Office on Drugs and Crime collaborated with a section of the manual allowing to situate the problem of corruption in the region and to land the notion of what is understood by this phenomenon.

On the other hand, the Office of the Comptroller General of Ecuador, in its capacity as President of the GTCT, was in charge of editing the document, while all the members of the GTCT assisted with two revisions during the process of constructing the Manual. Finally, in order to safeguard the quality and consistency of the document, the Italian Court of Audit, as a member SAI of another regional entity -EUROSAI- of INTOSAI, carried out a comprehensive review of the final version.

2. Glossary

Table 1. Terms and acronyms used

Convention	United Nations Convention against Corruption
UNODC	United Nations Office on Drugs and Crime
CIC	Inter-American Convention against Corruption
CoSP8	Eighth Session of the Conference of the States Parties to the United Nations Convention against Corruption
SAIs	Supreme Audit Institutions
GTCT	Specialized Working Group on the Fight Against Transnational Corruption
INTOSAI	International Organization of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
ISSAI	International Standards of Supreme Audit Institutions
Memorandum of Understanding	A document describing a bilateral or multilateral agreement between States
OECD	Organization for Economic Cooperation and Development
SDG	Sustainable Development Goal
OAS	Organization of American States
OLACEFS	Latin American and Caribbean Organization of Supreme Audit Institutions
Alice System	Computer system created by the Court of Accounts of the Union Brazil that performs the analysis of Bids and Edicts

Ocean System	It is an information repository that contains the largest source of contractual information in Colombia, detecting irregularities in contracting and possible cases of corruption
ICTs	Information and Communication Technologies

3. Preamble

3.1. Corruption problems in Latin America analyzed by the UNODC

Corruption is a global phenomenon that occurs regardless of whether a country is poor or rich¹. However, the impact of its consequences varies from country to country and from region to region. The region analyzed here is the most unequal in the world, according to the United Nations Development Program's Human Development Report 2019²; any act of corruption that takes place broadens the spectrum of negative results, affecting, among other things, the separation of powers and increasing impunity.

Much has been written at the global level about the facilitating elements of corruption: lack of integrity; limited rules, regulations, policies and laws; weak enforcement systems and control and oversight systems; lack of accountability to citizens; insufficient transparency; lack of balance of powers among state organs; high degree of discretion; low salaries in public managers; high profits compared to risks; low detection rate; among others. In this context, it is worth asking, what is the work being done towards reducing these causes in the region?

To respond to this concern, we will now refer to the results of the country reports examined in the framework of the Implementation Review Mechanism (IRM) of the United Nations Convention against Corruption (hereafter referred to

¹ It is the most expensive tax that any society must incur, and it impacts all socioeconomic levels, without distinction. For example, the World Economic Forum estimates that the cost of corruption is at least \$2.6 trillion, which is equivalent to more than 5 percent of the world's gross domestic product, and according to the World Bank, companies and individuals pay more than \$1 trillion in bribes each year (United Nations, 2018).

² http://hdr.undp.org/sites/default/files/hdr_2019_overview_-_spanish.pdf

as the Convention), the only binding instrument of global scope against this phenomenon. The second cycle of reviews (2016 to date) is currently underway, focusing on chapters II (preventive measures) and V (asset recovery) of the Convention, while the first cycle of reviews (2010 to 2015) focused on chapters III (criminalization and law enforcement) and IV (international cooperation) of the Convention.

On the other hand, we will refer to the results of the Conference of the Regional Platform for the Acceleration of the Implementation of the United Nations Convention against Corruption in South America and Mexico, held from May 6 to 10, 2019 in Cartagena de Indias, Colombia, with the support of the United Kingdom. This event brought together high-level public officials from Argentina, the Plurinational State of Bolivia, Brazil, Chile, Colombia, Ecuador, Mexico, Paraguay, Peru and Uruguay, along with representatives of civil society and development agencies, to examine the substantive aspects of the Convention and promote cooperation to accelerate its implementation in the region.

We will also refer to the Joint Resolution 8/13 issued at the Eighth Session of the Conference of the States Parties to the United Nations Convention against Corruption (CoSP8), held in Abu Dhabi, United Arab Emirates, from December 16 to 20, 2019, in which approximately 1,600 experts and delegates from the 187 States Parties to the Convention and over 200 civil society organizations participated.

On the occasion of the first reference, we clarify that it is an analysis based on the reports made within the framework of the first and second cycles of the Mechanism for the Review of the Implementation of the Convention, carried out from 2015 onwards, and therefore does not exhaustively reflect all the findings, although it does include those that are relevant in

relation to the role and scope of the Supreme Audit Institutions (SAIs).

Findings related to the control bodies of the region:

Within the framework of the Implementation Review Mechanism, the following has been observed with regard to the role and scope of the Supreme Audit Institutions (SAIs) of the countries of the region:

- Strengthening inter-institutional cooperation among the control bodies of the countries of the region to address the scourge of corruption.
- Inclusion of crimes that are not subject to a statute of limitations in criminal systems, such as embezzlement, bribery, conspiracy, and illicit enrichment.
- The existence of administrative responsibility in public procurement, which allows SAIs to impose sanctions of disqualification or fines.
- Creation of Contracting and Procurement Information Systems, through which it is possible to obtain information on the different procurement processes in public contracting.
- Possibility of initiating investigations for illicit enrichment without the prior issuance of a report issued by the SAI.
- International cooperation by SAIs through networks such as the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS).

- Establishment of sanctions and infractions by the SAIs related to the obligation of merchants to keep accounts.
- Monitoring of budgetary processes through virtual platforms.
- Development of public hearings for citizen participation including information on relevant anti-corruption bodies and training activities on anti-corruption measures and complaints.
- Training of citizens in social control of priority projects.
- Creation of public technological platforms with contractual information that allow for the detection of irregularities in contracting and possible cases of corruption.

Regional and inter-institutional cooperation

In the framework of the Regional Platform of South America and Mexico for the Acceleration of the Implementation of the Convention, the governments agreed, at the previously mentioned Cartagena conference, on the need to promote actions grouped into four priority thematic areas: 1) Integrity Systems with a Focus on Conflicts of Interest and Income and Asset Reporting to strengthen the identification and management of corruption risks, the management of conflicts of interest and asset reporting, and public probity, among others; 2) Legal Entity Responsibility with an Emphasis on the Adequacy of Corporate Compliance Systems to strengthen legal entity liability regimes, increase capacities to investigate them, and promote the development of corporate compliance programs, among others; 3) Protection of Complainants in order to improve knowledge of its concept and train society on the importance of this role, scope of protection and reach, in line with international standards, including guarantees of anonymity and confidentiality, and the promotion of training for the proper management of complaints; 4) International Cooperation to reduce obstacles by strengthening the role of central authorities, expediting procedures through the use of technology and cooperation and by making use of the measures proposed by the Convention such as joint investigations, special investigative techniques and non-conviction-based confiscation.

Finally, Resolution 8/13 includes the following recommendations regarding Supreme Audit Institutions, aimed at strengthening efforts to prevent and combat corruption at the global level:

- Promote and strengthen their independence and that of other anti-corruption bodies;

- Establish mechanisms for cooperation and articulation among all anti-corruption agencies;
- Develop policies to strengthen transparency and accountability in the management of public finances, through the implementation of audit and oversight systems;
- Ensure that audited or monitored entities comply with the recommendations made by the supreme audit institutions and anti-corruption bodies;
- Promote the implementation of codes of conduct within the auditing entities, as a mechanism to promote integrity and honesty;
- Promote coordination between supreme audit institutions and anti-corruption bodies and legislative bodies;
- To make use of Information and Communication Technologies (hereinafter ICTs) for the achievement and fulfillment of the mandates of the Convention;
- Promoting awareness campaigns on the dangers and effects of corruption.

In terms of the consequences of corruption, while poverty rates have decreased significantly and quality of life has improved over the past 15 years, in some cases there has been a rise in citizen distrust of institutions. Likewise, education and values are aspects that cannot be ignored in the fight against corruption. In this sense, the region's commitment has been manifested not only in the framework of the aforementioned Regional Conference, but also in other previous milestones such as the

signing by 34 countries of the Lima Commitment on “Democratic Governance in the Face of Corruption” in the framework of the Summit of the Americas held in 2018, which reflect the political will of the region’s governments to join forces in the fight against corruption.

This regional commitment has materialized in the consolidation of key initiatives to meet this objective. One example has been the recent creation of the Specialized Working Group on the Fight Against Transnational Corruption, last April 2019, by the Latin American and Caribbean Organization of Supreme Audit Institutions - OLACEFS.

Finally, it is important to consider that, although there is no single formula to put an end to corruption, initiatives such as those described above promote the strengthening of national anti-corruption systems in the region and cooperation among them, highlighting the role of Supreme Audit Institutions in this area.

3.2. Concept of corruption

For several years there has been a broad consensus in the international community that corruption is no longer a local problem but a transnational phenomenon that affects all societies and economies, making international cooperation to prevent and combat it, essential.

However, there is no universal definition of the term “corruption”, which could make it difficult to formulate public policies, regulations, and guidelines aimed at preventing, investigating, punishing, and prosecuting this phenomenon.

The indiscriminate use of the term “corruption” to denote any act of public or private illegality or immorality has turned the concept into a sort of generic buzzword that is used interchangeably to describe a number of situations but does not really come close to the reality of the phenomenon.

According to the World Bank³ or the International Monetary Fund, corruption is understood as an economic exchange relationship in which a public official, abusing his power, obtains a private benefit.

However, the phenomenon transcends the public sphere and is expressed beyond economic relations; in political, social, and even cultural relations. It is now widely accepted that corruption also occurs in the private sphere. In fact, it has become clear that the public, private, and civil society sectors must work together if the fight against corruption is to be successful.

³ The World Bank defines corruption as “the abuse of public office for private gain” (The World Bank Group, 1997).
<https://www.bancomundial.org/es/news/factsheet/2020/02/19/anticorruption-fact-sheet>

Corruption is a changing, multifaceted phenomenon, which is why a definition made at a given time, in the face of a specific context, may not be adjusted or respond to other realities, so its capacity to evolve and the ways in which it takes shape must be taken into account. For this reason, among others, the United Nations Convention against Corruption does not provide a definition of corruption in its content, so as to prevent new typologies and expressions of corruption from being uncovered and thus from being inadequately investigated and punished.

However, beyond a definition, it is important to stress that the fight against this phenomenon must be comprehensive and therefore be approached from a broad, holistic, and multidisciplinary perspective, based on the standards developed in the Convention and applicable to Latin American countries. In the absence of an internationally agreed-upon definition, it should be noted that the international community has agreed in the Convention on a framework for action based on twelve (12) behaviors that are considered corruption. Of these, five (5) are mandatory for States Parties:

1. Bribery (active and passive) of national public officials (Art. 15)
2. Active bribery of foreign public officials and officials of public international organizations (art. 16, para. 1)
3. Embezzlement, misappropriation or other diversion of property by a public official (art. 17)
4. Laundering of proceeds of crime (art. 23)
5. Obstruction of justice (art. 25).

Although not mandatory, States Parties should consider criminalizing the following other manifestations of corruption:

1. Passive bribery of foreign public officials and officials of public international organizations (art. 16, para. 2)
2. Trading in influence (Art. 18)
3. Abuse of functions (art. 19)
4. Illicit enrichment (art. 20)
5. Bribery in the private sector (Article 21)
6. Embezzlement of property in the private sector (art. 22)
7. Concealment (art. 24).

Additionally, the Convention develops five (5) axes to combat the phenomenon: 1) Prevention, aimed at promoting transparency, integrity, citizen participation, and accountability in the public and private sectors; 2) Criminalization and law enforcement, aimed at establishing the above-mentioned framework of reference and investigating and prosecuting corruption; 3) International cooperation, to promote innovative tools to expedite mutual legal assistance and extraditions in corruption cases; 4) Asset recovery, focused on pursuing, freezing, confiscating, and recovering assets derived from corruption; and 5) Technical assistance, which seeks to promote the exchange of knowledge and skills among States.

Preventive measures based on the principles of integrity, transparency, and accountability include: 1) measures aimed at the public sector to encourage the formulation, implementation, and promotion of public policies in this area; 2) measures aimed at obliging and empowering the private sector to prevent corrupt practices; and 3) the promotion of civil society participation in the fight against corruption.

The latter is very important in the work carried out by Supreme Audit Institutions, since citizen participation mechanisms are used to work together with civil society, make inclusive decisions, take into account the diversity of the parties involved,

and submit decisions or solutions proposed to ensure the proper use and preservation of public assets.

In this regard, the Convention urges States Parties to formulate, implement, and promote public policies aimed at achieving participation of citizens and their interest groups in the process of preventing and fighting corruption; administrative efficiency so that public administration processes and procedures in public contracting, human talent, and other areas are clear, expeditious, transparent, and merit-based; integrity, seeking to promote and internalize ethical values in public administration; transparency and access to information so that citizens can fully exercise this right; accountability so that the public administration and public servants can be held responsible for their actions; and risk management as a method of identifying and analyzing the likelihood of the occurrence of an act of corruption and its mitigation mechanisms.

Together, these provisions make it possible to build an infrastructure that reduces the probability of an act of corruption occurring to the extent that 1) the public administration has procedures and rules that are clear, equitable, and transparent to all; 2) citizens actively participate in and monitor the acts of the administration, as well as those that are relevant to their exercise, such as the full compliance with contracts that are entered into public assets; 3) public servants have integrity; 4) the decisions and actions of the administration are public to the extent possible; and 5) the administration is accountable for its acts and the consequences thereof.

One of the great challenges in the prevention of corruption is the promotion and encouragement of values among public servants, enabling them to make appropriate decisions, avoiding the commission of acts of corruption and thus giving priority to the general interest. The tools that promote this type of action

are commonly grouped under the concept of integrity, which aims to ensure that the customs, beliefs, and values of public servants are in line with the legal system and socially accepted standards.

With respect to integrity, the Convention includes, among others, obligations related to the three main instruments of integrity in public administration: 1) systems for managing conflicts of interest, which allow public servants to identify and resolve possible conflicts between their personal interests and those of the public interest; 2) codes of conduct, which embody the ideal behavior of public servants, promoting integrity, the reporting of acts of corruption, and ethical reflection; and 3) ethical leadership, which seeks to design institutional integrity systems promoted at the highest level.

Likewise, in the context of criminal investigations and the clarification of criminal acts, the Convention includes provisions requiring States Parties to establish broad statutes of limitations and their suspension during investigations; to issue sentences in accordance with the seriousness of the acts; and to protect the whistleblowers and witnesses, experts, and victims in general, with the differences that this implies in terms of the scope of protection required.

International cooperation, based on the Convention, includes extradition, transfer of convicted persons, mutual legal assistance, transfer of criminal proceedings, cooperation in law enforcement, joint investigations, and special investigative techniques.

It is very important to mention asset recovery. The prosecution of corruption is included in the Convention as a fundamental principle, and direct measures are enshrined for the return and repatriation of stolen proceeds for the benefit of the requesting

State, the previous owner, and the victims of corruption.

In this regard, the United Nations Office on Drugs and Crime (UNODC) works with countries in the region and around the world to bring together experts specialized in the investigation and prosecution of corruption involving large amounts of assets. In December 2018, experts from nearly 40 countries around the world gathered in Lima for a Global Expert Meeting on Corruption Involving Large Assets. The Expert Group Meeting sought to promote the implementation of resolution 7/2 of the Conference of the States Parties to the Convention, which was adopted in November 2017 and had specific objectives:

1. To share lessons learned from the investigation of corruption cases involving large amounts of assets, particularly with regard to challenges and best practices;
2. To examine the impact of corruption involving large amounts of assets on security, the environment, and the enjoyment of human rights; and
3. To begin to identify good practices for effectively addressing corruption involving large amounts of assets, including through criminal and civil measures and remedies to enhance international cooperation and asset recovery, as well as the identification of the beneficial owners of business vehicles that are misused in such corruption cases.

As has been demonstrated, preventing and combating corruption is a difficult task. Most of the Supreme Audit Institutions of Latin American countries have functions aimed at ensuring the proper

use and preservation of public assets and the development of financial control in an equitable and efficient manner. To this end, it is useful and advisable to provide tools and learning spaces so that citizens also know how to exercise this control, so that they do so together with these entities; accompanying citizen oversight; ensuring the recovery of the proceeds of crime and the proper administration of public resources; and exercising effective and timely control over the works and services contracted by the State.

Because of their mandate and control function, Supreme Audit Institutions can also play an important role in identifying cases that may lead to criminal investigations and asset recovery.

4. The role of SAIs in addressing transnational corruption

Combating corruption requires reducing the monopoly of power by public servants and the discretion with which they can exercise it, while strengthening accountability and transparency (Dye & Stapenhurst, 1998. p. 2). In this regard, the implementation of check and balances' mechanisms for public authorities is necessary to identify risks to integrity early on and to punish acts of corruption when they have already been committed. A starting point for Dye and Stapenhurst (1998, p. 3) is the establishment of an “integrity system” encompassing eight pillars: political will, administrative reforms, oversight agencies, the legislature, public awareness, the judiciary, the media, and the private sector.

Within the oversight agencies, the Supreme Audit Institutions (SAIs) occupy a relevant place, given that their main mission is to ensure the responsible management of public finances; which, as we saw earlier, constitutes one of the pillars of an effective system of State integrity. For this reason, the exercise of superior auditing contributes to accountability and gives credibility to the operations of the audited entities. At the same time, it allows citizens to become aware of violations of public ethics standards and failures to adhere to the principles of legality, responsibility, economy, efficiency, and effectiveness in the public sector (Dye and Stapenhurst, 1998).

Likewise, authors such as Chêne (2018) have addressed the role of SAIs in the fight against corruption, finding that: “auditing is a central element in any accountability system, since it verifies and legitimizes the information on the basis of which an institution will be judged (p. 3)”. Moreover, emerging studies show the effects of audit work on reducing corruption,

particularly when external control bodies have robust powers in the area of sanctions (Chêne, 2018). With this in mind, we can see that an audit can have a significant dissuasive effect on the waste or abuse of public resources, since it identifies areas of opportunity for strengthening the regulatory, financial, and institutional framework, reduces arbitrariness in the application of regulations, and promotes administrative simplification.

Although there is a growing interest, both at the national and international level, in the participation of SAIs in various aspects of the fight against corruption, it should be borne in mind that these organizations are not strictly speaking anti-corruption agencies, since their mandate is not expressly reduced to fighting corruption. Therefore, it is necessary that, when assuming a more active role in the anti-corruption policies of their respective countries, SAIs clearly communicate their mandate in order to meet public expectations (Reichborn-Kjennerud, 2019, p. 2; Dye, 2007, p. 301).

At the international level, the World Bank, OECD and INTOSAI have promoted the active participation of SAIs in the fight against corruption. Specifically, INTOSAI, and its regional peers such as OLACEFS, have shown a growing commitment to fighting corruption. In 1996, the UN and INTOSAI, at their 12th Seminar, discussed the role that SAIs could play in the fight against corruption and mismanagement. In this first approach, it was recognized that, although SAIs do not have the fight against corruption as their main function, superior auditing has great relevance in this area, given that, during the development of an audit, it is possible to detect cases of mismanagement, inefficiency in government operations and decisions, and weaknesses in internal control systems; all of these situations can facilitate or even configure acts of corruption. But the daily work of SAIs can also help prevent acts of corruption by dissuading public servants from committing misconduct and,

through their recommendations, improve public management.

Two years later, in 1998, at INCOSAI XVI, it was agreed that because of the seriousness of the consequences of corruption, they should adopt a series of measures to strengthen their contribution to the fight against corruption, such as taking a more active role in evaluating the effectiveness of financial and internal controls, to focus its audit strategy on the areas and operations with the greatest risk of corruption, to promote the exchange of experiences among the different SAIs in the fight against corruption, to establish channels to receive and process complaints or information presented by citizens when they perceive irregularities and to provide audit reports that are understandable and easy to use for citizens.

It is of great importance that SAIs audit the implementation of anticorruption policies and collaborate in their development and improvement. In this regard, the INTOSAI Guideline for the Audit of Prevention of Corruption, points out the need for SAIs to be able to include issues of corruption and irregularities in their audit work, increase public awareness of corruption and other acts contrary to integrity, through timely and public disclosure of audit findings, improve methods and tools for combating corruption and other economic crimes, provide a means of reporting acts of corruption, and cooperate with other institutions in combating corruption, among others (INTOSAI, 2019, p.17).

In addition, SAIs can cooperate with each other and exchange knowledge and experiences, as stipulated in the Lima Declaration (1977) and, based on their experience in preventing, detecting and punishing corrupt activities, within their legal framework, develop common approaches to combating corruption, exchange good practices and carry out joint interventions (INTOSAI, 20019, p. 63-64). The latter is especially important

for dealing with transnational corruption, one of the most complex and damaging manifestations of corruption since it crosses national borders and involves various actors, including terrorist or organized crime groups.

4.1. Conceptual framework around good practices of SAIs in the fight against corruption

Although there is little literature on the actions that SAIs have taken to detect and investigate acts of corruption, some authors have identified risk-based audit planning, coordination with other agencies or units in charge of investigating and sanctioning acts of corruption, and promoting greater citizen participation, among others, as some of the practices that SAIs have developed in this area. In our region, the SAIs have carried out the following actions, which are considered good practices, and which contribute to the strengthening of policies and regulatory frameworks for combating corruption.

4.1.1. Internal Control

Internal control is defined, in a broad sense, as a process involving an organization's board of directors, management, and other personnel designed to reasonably ensure that its objectives are achieved (COSO, 1992). It is also a process designed to ensure reliable financial information, effective and efficient operations, and compliance with applicable regulations in order to preserve the organization's assets from theft, use, or unauthorized acquisition or disposal (COSO, 2013).

The growing complexity of frauds and acts of corruption, especially those involving transnational ones, which involves, for example, collusion to hide information and prevent certain operations from being recorded, makes it essential to strengthen

internal control systems and internal audits, as well as to recognize their relevance in public management (Dye, 2007, p. 311). Internal control and risk management frameworks are the cornerstone of a public organization's defense against corruption and lack of integrity, as recognized by principle 10 of the OECD Council Recommendation on Public Integrity; these frameworks also contribute to the institution's good governance (OECD, 2019, p. 57).

Therefore, the Lima Declaration promotes a more active participation of SAIs in the evaluation of internal and financial control systems. The OECD (2019, p. 59) has detected, for example, the existence of formally existing and adequate control environments that do not translate into organizational practices, which shows the importance that financial compliance audits also evaluate the effectiveness of the internal control system, which must provide sufficient evidence on the accuracy and truthfulness of the financial statements and the retention of records of operations and transactions performed and provide reasonable assurance regarding the prevention or early or timely detection of acquisitions, use or disposal of unauthorized or irregular resources.

For their part, INTOSAI and OLACEFS have promoted this topic among SAIs, which have strengthened their competencies to improve internal control in public sector institutions. In this regard, the SAIs, in addition to evaluating internal control in the institutions under their purview, set an example of effective and efficient internal control and propose improvement actions aimed at strengthening the audited institutions (Technical Commission on Good Governance Practices, 2015, p. 12).

It is also necessary to strengthen the collaboration with internal auditors whose participation is crucial in the accountability processes, especially because of their specialization in the

financial management of the audited entities (Technical Commission on Good Governance Practices, 2015, p. 12). On that regard, Dye (2007) exposes two relevant cases of corruption, investigated by the Office of the Auditor General of Canada in 2004 and 2005, which were initially detected and reported by internal auditors, whose reports were ignored by the government. For Dye these cases show the importance for SAIs to promote the strengthening of internal audits with training actions and encourage their collaboration, which can contribute to carry out planned and coordinated activities to expand the coverage of audits based on risk detection and provide mutual support in audits and their recommendations.

Several SAIs in the region have the authority to issue standards on internal control, for which they have issued programs and directives that indicate the minimum requirements for an internal control system for public institutions and establish mechanisms for evaluation and improvement. Other SAIs are members of anti-corruption systems, in which the institutions in charge of internal control of public entities also participate, have collaborated in the development of integrated internal control frameworks.

4.1.2. Promotion of ethics and integrity in public management

The 1996 UN-INTOSAI Seminar recognized the importance of promoting ethics in public service in the training of public servants, especially among those who collaborate in SAIs, through the development and adoption of standards of conduct and mechanisms to verify their compliance and effectiveness. The anti-corruption policies developed in Latin America on the basis of the United Nations Convention against Corruption and the Inter-American Convention against Corruption and in response to major corruption scandals, promote ethics

and public integrity as part of the strategies to prevent and strengthen public administration (Ramos, R & Álvarez García, F., 2019).

In recent years, with the impetus of INTOSAI and OLACEFS, the SAIs of the region have adopted institutional integrity policies, with ongoing processes especially in the areas of training, follow-up, and evaluation. Integrity policies are not limited to the adoption of Codes of Ethics and Conduct, but also include promotion and training measures, the commitment of senior management and staff to this policy, the creation of assistant and reporting lines, and the creation of Integrity Committees to make it easier for public servants to act and make decisions in accordance with ethics and to detect and reduce the occurrence of integrity risks.

With respect to the lines or channels to submit integrity complaints, it is necessary that these be properly monitored, that the information received be analyzed, to rule out frivolous or unfounded denunciations and to follow up on legitimate ones, as well as to make known the actions that are carried out derived from the denunciations and the results that are obtained, with two objectives, to promote the confidence of the users as well as to increase the perception that acts contrary to integrity, such as corruption or fraud, will be detected. It is also important to prevent the misuse of reporting lines and to make it easier for frivolous or unsubstantiated reports to be dismissed and for legitimate reports to be followed up (Dye, 2007, p. 314).

4.1.3. Use of ICTs

The use of information and communication technologies and data science methodologies are tools that contribute to make the superior audit more efficient and increase the possibility of discovering irregularities; therefore it is necessary for SAIs to

have technologies that allow them to consistently analyze large databases and that are continuously expanded (Latin American Development Bank, 2019, p. 64).

Some of the most advanced technological tools currently used in the fight against corruption are (Porrúa, 2020):

- KYC (Know Your Customer). Which consists of sharing information in real time between financial institutions and anti-corruption agencies.
- Big Data. Which allows the processing of massive amounts of data with sophisticated analysis tools and which has been facilitated by the computer cloud.
- Machine Learning. Use of intelligent algorithms to reduce false negatives in investigations, detect illicit activities and identify abnormal behavior.
- Blockchain. Since it facilitates the replacement of the physical or traditional record by a digital and auditable record.

Other technologies, such as the electronic management of the entire public procurement cycle via the web, the publication of the uses and dispositions of open assets, and making public sector budgetary and accounting information available on open data portals, are also useful in combating corruption and promoting transparency and citizen oversight.

Technologies such as KYC and Big Data are already beginning to be used by the region's SAIs to conduct audits, since they allow for a greater amount of information and expand the audited samples, thanks to the fact that they allow for the analysis of a large amount of data in extremely short periods of time.

To ensure the effective use of these technologies in the fight against corruption, it is necessary to produce databases that

record various aspects of public action, containing transactional data and statements required by law, which are valuable sources that can contribute to the prevention, detection, investigation and punishment of acts contrary to integrity. To this end, databases must have appropriate governance and be interoperable with those provided by other public agencies, generate technical capacities to use information and data processing systems, and have the necessary technological infrastructure (Latin American Development Bank, 2019, p. 154).

4.1.4. Citizen participation

In recent years, a consensus has emerged on the importance of citizen participation to help public institutions improve their performance, including SAIs.

Control of financial information of public entities, transparency and accountability can benefit from citizen participation, which has led SAIs to recognize the value of citizen participation as a mechanism to help fulfill their mandate, so SAIs have sought new ways to encourage citizen participation and harness the power of civil society to improve the overall performance, relevance and legitimacy of audit processes (Lavin & Cornejo, 2015). This is because a healthy democracy requires that its citizens actively participate in the fight against corruption and exercise control over the actions of government, since they are the ones who bear the costs of the losses and inefficiencies generated by corruption. To this end, citizens require information on government actions, the ability to recognize and react to acts of corruption or fraud, and accessible channels for reporting them (Latin American Development Bank, 2019, p. 37).

Both INTOSAI and OLACEFS have recognized that the implementation of transparency and accountability policies is

more effective due to the interaction with the citizenry and organized civil society, especially in areas such as the fight against corruption, by promoting the adoption of integrated efforts; the development of participatory processes in the auditing processes to maximize the effectiveness of control; the increase of citizen knowledge and trust regarding the work of the SAIs and promoting the monitoring and improvement of public service delivery and the implementation of public policies (Technical Committee on Citizen Participation, 2015).

In fact, greater collaboration between citizens and civil society organizations generates synergies that are mutually beneficial. Specifically, SAIs can improve their effectiveness by collaborating with citizens and organizations to identify areas of possible resource misuse, inefficiency or corruption and obtain valuable information for the audit process. They can also generate pressure on audited entities to take corrective action as indicated in audit reports and to follow up on them. The legitimacy and independence of SAIs is also strengthened by citizen participation, as it generates greater confidence and strengthens their reputation (Lavin & Cornejo, 2015).

For their part, citizens and civil society organizations, by collaborating with SAIs and using the information they generate, can enrich their action and advocacy strategies, promote improved service delivery and respect for human rights, and even receive training on financial management and audit methodologies to implement them in the development of their investigations and reports (Lavin & Cornejo, 2015).

There are two pillars to encourage citizen participation: communication with the public and participation in the audit process (Lavin & Cornejo, 2015). In the first aspect, SAIs have developed actions to make information in audit reports accessible to the public, strengthen their collaboration with the

media and interested civil society organizations, and disseminate the results of their audit work. To this end, the region's SAIs have renewed their websites, making transparency a regular exercise, generating in turn two-way communication channels with citizens through the use of social networks and mobile applications, and promoting the use of open data (Technical Commission on Citizen Participation, 2015).

Citizen participation in auditing is a process by which the concerns, needs and values of the population are considered in the decision-making of SAIs, preferably throughout the audit cycle, through various mechanisms such as workshops, citizen complaints, participatory audits (Tan, 2019) and the use of social accountability tools. This process requires a two-way communication and interaction with the aim of making decisions that have public support (Lavin & Cornejo, 2015).

To this end, the SAIs of our region have developed mechanisms for citizen participation, such as channels for citizen complaints with follow-up and feedback mechanisms (Technical Commission on Citizen Participation, 2015), citizen training and direct participation in institutional control processes (Technical Commission on Citizen Participation, 2017).

4.1.5. Inter-institutional cooperation

In order to undertake an effective fight against corruption, adequate communication and inter-institutional cooperation is indispensable. In this sense, it is necessary for SAIs to establish communication channels with prosecutors' offices and other bodies with authority to undertake administrative and criminal actions related to fraud and acts of corruption. Having judicial decisions that sanction acts of corruption helps to deter corruption, improving the perception in our region that the judiciary does not punish corruption enough (Latin American

Development Bank, 2019, p. 33).

At the regional level, as indicated in the “Principles and Recommendations for Improved Interagency Coordination in the Fight against Economic and Financial Crimes Related to Corruption,” it is necessary to develop mechanisms to promote greater coordination and mutual assistance among the agencies involved in the prevention, detection, investigation, identification, and follow-up of corruption-related events, especially illicit financial flows, prosecution, punishment, and recovery of assets produced by crime in different countries responsible for investigating and punishing acts of corruption.

Likewise, in order to increase institutional capacities to optimize anti-corruption mechanisms, it is relevant to develop coordination, cooperation, and assistance actions through understanding agreements, the creation of inter-institutional groups, and the promotion of the exchange of relevant information such as banking, tax, and stock market information, identification of final beneficiaries, and real estate and personal property registries.

To address transnational corruption, it is appropriate to consider actions to facilitate the interconnection of databases at the regional level to facilitate consultation, exchange, and analysis of online information among authorities.

5. Regulatory Framework

The Supreme Audit Institutions (SAIs) are responsible for ensuring efficient and transparent compliance with the use of public resources in each of their countries. In Latin America this task has been hindered by the discovery of acts of corruption

that undermine the interest and objective of the control bodies in the region.

Therefore, Latin American countries have embarked on a crusade to strengthen their audit institutions; to this end, it is important to have comprehensive regulations that allow the mission of INTOSAI (and its regional entities such as OLACEFS) to be fulfilled, with respect to promoting the continuous progress of government auditing and the development of SAI capacities, as well as the effective exercise of their control powers.

In this sense, the 2030 Agenda of the United Nations Organization is one of the main instruments currently governing the actions of States around the world. In fact, based on the Sustainable Development Goal (SDG) No. 16 “peace, justice and solid institutions”, good governance and the prevention of corruption are promoted through the consolidation of solid institutions. These issues are becoming a common horizon in the international community. SAIs in particular have an important role in auditing the implementation of 2030 Agenda, a commitment that has been ratified in the signing of the INTOSAI Abu Dhabi Declaration in 2016.

Along the same lines, the United Nations Convention against Corruption⁴ (hereinafter the Convention) has been consolidated as a binding normative instrument that highlights the will of the member countries of the United Nations to face up to the phenomenon of corruption. This instrument has the backing of 187 States Parties⁵ since its adoption on October 31, 2003. Within the framework of the GTCT, the 14 full member countries of this body have ratified the aforementioned convention (United Nations Office on Drugs and Crime, 2020)⁶.

⁴ Available at <https://www.unodc.org/unodc/en/corruption/uncac.html>. Entry: April 9, 2020

⁵ Information taken from: <https://www.unodc.org/ropan/es/AntiCorruptionARAC/united-nations-convention-against-corruption.html>. Entry: April 9, 2020

⁶ Available at: <https://www.unodc.org/unodc/en/corruption/ratification-status.html>. Admission: April 22, 2020.

In particular, Chapter 2 of the Convention refers to the importance of corruption prevention as a necessary tool in the public and private sectors; it emphasizes the importance of government transparency and access to public information, in order to prevent impunity by allowing for the detection of acts of corruption. The measures determined by this legal body include the establishment of national anti-corruption bodies, of which SAIs undoubtedly have fundamental competencies. This reinforces the idea of providing control organs with independence and greater powers, in order to increase their participation and relevance in the exercise of mechanisms, such as auditing, in the prevention of corruption.

On the other hand, chapter 4 of this regulatory framework encourages all countries and their state bodies to initiate, strengthen and/or expand international cooperation as a mechanism for fighting corruption. This is aligned with the efforts of INTOSAI, which signed a Memorandum of Understanding with the United Nations Office on Drugs and Crime⁷ (UNODC) on July 30, 2019. The development and implementation of this Action Plan is led by the Office of the Comptroller General of the State of the Republic of Ecuador, as Chair of the GTCT, in coordination with the State Audit Institution of the United Arab Emirates and the INTOSAI General Secretariat, and is aimed at highlighting the value of SAIs in the institutional apparatus of the States to fight and prevent corruption, through cooperation with national and supranational anti-corruption agencies and the planning of initiatives financed and accompanied by the UNODC.

⁷ Available at: https://www.intosai.org/fileadmin/downloads/news/2019/07/310719_MoU_UN_INTOSAI_30July2019.pdf
Entry: April 9, 2020

At the regional level, the Inter-American Convention against Corruption (1996)⁸ stands out as a legal umbrella that allows members of the Organization of American States (OAS) to identify acts of corruption, according to article IV, recognized at the regional level by the public service. The Convention also promotes the prevention of corruption, as established in Article III, through the reporting of acts of corruption, the creation and implementation of prevention systems, and the issuance of standards of honorable and ethical conduct, among others. These and other initiatives are also recognized in the SAIs, most of which already have citizen reporting lines, committees, and codes of ethics, and also promote self-assessment of integrity at the internal level.

In addition to the previously mentioned standards, the INTOSAI Professional Standards Framework serves as a reference for SAIs, although it is not mandatory. In this context it is important to refer to ISSAI-P1 “Declaration of Lima”⁹ and ISSAI-P10 “Declaration of Mexico on Independence”¹⁰. The former frames the fundamental objectives of public auditing and defends the independence of the institutions that perform it. This standard states that “the rule of law and democracy are the essential premises for a truly independent audit of the public administration”. Thus, the Declaration of Lima serves as a background for the development of ISSAI 10, which addresses the independence of control bodies by establishing essential principles for the fulfillment of their mandate as a State control entity.

On the other hand, ISSAI-P12 “The Value and Benefit of Supreme Audit Institutions”¹¹ establishes principles to guarantee transparency in the management of SAIs and their

⁸ Available at: http://www.oas.org/es/sla/ddi/tratados_multilaterales_interamericanos_B-58_contra_Corrupcion.asp. Admission: April 13, 2020

⁹ Available at: https://www.intosai.org/fileadmin/downloads/documents/open_access/INT_P_1_u_P_10/issai_1_sp.pdf. Entry: April 13, 2020

¹⁰ Available at: https://www.intosai.org/fileadmin/downloads/documents/open_access/INT_P_1_u_P_10/issai_10_sp.pdf. Entry: April 13, 2020

¹¹ Available at https://www.intosai.org/fileadmin/downloads/documents/open_access/INT_P_11_to_P_99/INTOSAI_P_12/issai_12_es.pdf. Entry: April 13, 2020

continuous transformation to meet the challenges of the changing environments in which they operate. In this case, the implementation of actions such as good practices, which will be discussed below, are consistent with the compliance of this international normative instrument of reference for control bodies; and they contribute to addressing the phenomenon of corruption in our region.

In addition, the ISSAI-P20 “Principles of transparency and accountability”¹² establishes the mechanisms by which SAIs must be governed in order to set an example in the communication and presentation of public information to citizens and other actors in the system of government of the States. This international standard plays a fundamental role in the development of this Manual, since it covers and supports the initiatives of SAIs in the fight against corruption, as internationally accepted tools necessary to face common problems in the region.

Finally, OLACEFS members has signed the Santiago Declaration on Governance, the Fight against Corruption and Public Trust of 2013 and the San Salvador Declaration on the Fight against Transnational Corruption of 2019. These documents recognize the United Nations Convention against Corruption and the previously mentioned INTOSAI principles. Likewise, these Declarations promote multilateral cooperation and actions to exchange information and good practices to mitigate crimes against public administration and promote public integrity.

The Declaration of Santiago emphasizes the role of OLACEFS in seeking the development of good governance in the SAIs that make up this organization, the adequate exercise of fiscal control being relevant; additionally, since the Convention came into force, the role of the SAIs has been sought to be strengthened in the region in order to raise ethical standards, as well as their advisory role with respect to audited entities in order to disseminate the culture of integrity.

¹² Available at: https://www.intosai.org/fileadmin/downloads/documents/open_access/INT_P_11_to_P_99/INTOSAI_P_20/issai_20_es.pdf. Admission: April 13, 2020

6. Methodology

The construction of the Manual of Good Practices was done in a participatory manner, integrating the members of the Specialized Working Group on the Fight against Transnational Corruption (GTCT) in different stages of the design, review and approval of the document. Thus, it had the following objectives:

Table 2. Objectives of the Manual

<p>General objective:</p>	<p>To develop a Handbook of good practices in the fight against corruption at the regional level, based on the participation of the member SAIs of the GTCT - OLACEFS</p>
<p>Specific objectives:</p>	<p>To strengthen the exchange of knowledge and experiences, in a documented manner, on the fight against corruption in the region</p>
	<p>To Recognize the level of standardization of good practices among the GTCT countries</p>
	<p>To build a reference tool of the GTCT - OLACEFS that can be exported to other regional organizations of INTOSAI</p>
	<p>To assure transparency in the work of the SAIs and the GTCT-OLACEFS</p>

6.1. Data collection and identification of thematic areas

In order to recognize the main practices in the area of corruption promoted by the members of the GTCT, the Office of the Comptroller General of the Republic of Ecuador sent a questionnaire on December 5, 2019. 10 out of 14 full members responded to this questionnaire. Based on this first input, the thematic areas where most of the good practices were reflected were defined. To this end, it was important to differentiate between good practices, understood as cross-cutting experiences in the SAIs, and success stories, which are emerging initiatives that could be standardized in the region. Within this framework, the thematic areas for good practices were: promotion of internal control, use of ICTs to enhance external control, citizen participation and promotion of integrity. Inter-institutional cooperation and research into illicit enrichment were included as success stories.

Having identified these thematic areas, a second questionnaire was run on February 21, 2020, to complement the information previously collected. This resulted in 8 responses from 14 full members.

6.2. Analysis and systematization of good practices

Subsequently, a sub-group was established consisting of the SAIs of Brazil, Chile, Ecuador, El Salvador, Honduras, Mexico, and Peru to systematize the information. Two videoconferences were held on 21 February and 27 March 2020 to agree on the information guidelines. Agreeing on the following parameters:

- a) Sources of information: consider the data from the first and second questionnaire, as well as public

material that is aligned with the corresponding sections (OLACEFS technical documents, SAI documents available on their websites).

b) Criteria for the section on the role of SAIs in the fight against corruption: analysis of the academic material and technical reports submitted, relating them to the areas identified in good practices and success stories.

c) Criteria for good practices: the wording should enhance and value the practices in a general way and reflect as much as possible the level of standardization and maturity of the good practices among the SAIs. Subsequently, the specific examples and cases where the practice it applied should be detailed.

d) Criteria for success cases: the text should describe the implementation process of each case, including why it is an innovation to be considered later by the other SAIs.

With these guidelines, the first version of the manual was developed, socialized on June 16, 2020. After receiving and analyzing the inputs and comments from the GTCT members on the first draft of the Handbook, a second draft was released on August 8, 2020. Finally, on October 25, the revised version of the Handbook was shared with the peer reviewer, in order to carry out a quality assurance process of the document through the peer review.

6.3. Quality assurance and dissemination of the Manual

On the advice of the United Nations Office on Drugs and Crime (UNODC), a quality assurance process was implemented for this Manual; through a peer review. The SAI of Italy, which has vast experience in the fight against corruption, acted as the reviewer for this product. This Manual has also been translated

into English, with the aim of extending its scope to all members of the International Organization of Supreme Audit Institutions (INTOSAI) and to project the GTCT as a model working group on the subject.

7.

GOOD PRACTICES IN THE FIGHT AGAINST **TRANSNATIONAL CORRUPTION BY GTCT MEMBERS**



7.1. Good practices for strengthening internal control in the public service and SAIs

7. Good practices in the fight against transnational corruption by GTCT members

7.1. Good practices for strengthening internal control in the public service and SAIs

Internal control objectives focus on achieving effectiveness and efficiency of government operations, reliability of financial information, and compliance with applicable laws and regulations. Considering this commitment, the good practices in internal control corresponding to the members of the GTCT have been collected, under the premise that they help public sector entities and organizations to generate a culture of transparency and accountability; in addition, they allow for the prevention of acts of corruption.

Public authorities and officials are called upon to ensure the implementation and effective functioning of the internal control system. However, external control bodies contribute significantly to this end by issuing regulations and meeting international standards, which provide guidance to public entities on the controls they should have in their procedures. Thus, when monitoring the correct application of internal control systems, the Supreme Audit Institutions respond to the guidelines set forth in ISSAI 21: “Principles of Transparency and Accountability - Principles and Good Practices, as well as the contents of INTOSAI GOV 9100, which demonstrate the relevance of ethical aspects and prevention of fraud and corruption as key elements of internal control¹³.

¹³ This Guide is currently under review.
Available at: <https://www.issai.org/pronouncements/endorsed-as-intosai-gov-9100/>

7.1.1. Adoption of Declarations in the OLACEFS Framework to strengthen internal control

The signing of Declarations in the framework of the OLACEFS General Assemblies becomes a good practice for the organization's members to bring to the forefront the issues that require attention at the regional level. Thus, the interest in strengthening internal control schemes is visible in two instruments. Firstly, in the Cartagena Declaration (2006)¹⁴, it is urged in numeral 8 of Article II on the Policies and Measures of Prevention and Sanction, that the external control institutions review the constitutive elements of the internal control environment of the state entities:

The SAIs recommend that the notion of accountability, which government officials must present to their respective Supreme Audit Institutions, be reviewed in order to verify management in the areas of procurement, revenue collection and control, requests to third parties and compliance with the codes of ethics for public officials in force in each of the countries.

Secondly, the Asunción Declaration (2009) recognizes that, in order to achieve an adequate accountability framework, it is essential to have sufficient regulations in the area of internal control:

Comprehensive legal framework for accountability.- SAIs shall ensure the implementation, strengthening, continuous updating, and effective application of a comprehensive regulatory framework that governs accountability on an ongoing basis, including, inter alia, regulations on issues of evaluation of the management of public institutions, access to public information, internal control, the fight against corruption, and sanctions.

Additionally, the interest in the OLACEFS community to

¹⁴ For more information:
<http://www.orfis.gob.mx/principiosfundamentales/4.DeclaraciondeCartagenadeIndias.pdf>

consolidate effective internal control systems is evident through the operations of the Technical Commission on Good Governance Practices (CTBPG for its Spanish acronym) that has promoted the application of the Internal Control Index (ICI) tool as a form of evaluation of this type of control for both the public service and the SAIs themselves. In this regard, the CTPBG has conducted two projects to measure the application of the ICI in external control bodies, with the participation of the following members of the GTCT: Nicaragua, Paraguay, Guatemala, El Salvador, Cuba, Mexico, Chile, Peru and Argentina. Among the opportunities for improvement is the need to generate risk management reports by department, execute performance evaluations by competence, improve methodologies for identifying fraud risks, improve technology management in the core areas of the entity and to inform stakeholders, and generate constant self-assessments of internal control (Final Report ICI, 2018)¹⁵.

7.1.2. Issuance of norms under international and national standards, as well as a risk management vision

Although not all SAIs in the region have the authority to issue regulations to guide internal control, there are members of the Working Group who do have this faculty. Likewise, it is found that the generation of such regulations considers effective risk management and is accompanied by diagnostic processes to find opportunities for improvement; and trainings to avoid confusion in their application. In this context, and in accordance with the consultations made, the SAIs of Cuba, Ecuador, El Salvador, Paraguay, Peru, and Mexico have as a good practice the issuance of internal control standards.

In the case of the Cuban SAI, the power to “regulate, supervise

¹⁵ For more information see: <https://www.olacefs.com/wp-content/uploads/2019/10/5-Informe-Final-ICI-2018-CTPBG.pdf>

and evaluate internal control systems and make the necessary recommendations for their improvement and continuous improvement” is provided for in Article 31, paragraph I) of Law No. 107¹⁶ of the Office of the Comptroller General of the Republic. For this reason, the entity issued Resolution 60/11 as well as several Self-Control Guidelines, updated until January 2019, in order to prevent significant losses in public resources, encourage accountability and promote compliance with the law. Within this framework, all these provisions, as well as other auxiliary documents are available on its website in the section “Internal Control System”.

Similarly, the SAI of Ecuador, as provided for in Article 212 of the Constitution of the Republic (2008), is responsible, among other things, for directing internal control, as well as issuing regulations for the fulfillment of its functions. Within this framework, the entity has published internal control standards that seek to ensure proper government financial administration, effective management of human talent, and information technology; and, finally, adequate project management. These standards take into consideration the COSO framework and the INTOSAI Guide for this subject matter. Similarly, the Office of the Comptroller General has the capacity to provide courses to all public organizations, taking advantage of the opportunity to train in internal control based on COSO 1 and 2; in addition to disseminating internal control standards with a preventive approach by specialty, risk management and assurance of internal control.

The SAI of Paraguay has also issued the standard of minimum requirements for an internal control system of the Standard Model of Internal Control for Public Institutions in Paraguay-MECIP (2015). This instrument helps the managers of public

¹⁶ Available at:
<https://www.contraloria.gob.ec/sites/default/files/documento/2019-11/02%20Ley%20107.pdf>

institutions and their staff to evaluate strategies, management, and development of their organizations under the principles of accountability, efficiency, effectiveness, and transparency. Similarly, the standard includes public management models oriented towards ethical management processes, quality management systems, risk identification and evaluation, and communication processes, all of which seek to make public management transparent. In addition, for the section of risk evaluation it follows the provisions of the international standard ISO 9001.

In order to facilitate the effective adoption of the aforementioned standard, in addition to setting a two-year deadline to provide a gradual implementation, the Office of the Comptroller General of the Republic of Paraguay made available to all public institutions in the country, training courses given by its specialized personnel in the field, which were held at the Center for Development and Academic Training of that control body. It should be noted that the General Directorate of Quality Management is the organizational unit responsible for promoting the adoption and effective implementation within the Office of the Comptroller General of the Republic, of the Minimum Requirements Standard for the Internal Control System of the Standard Model - MECIP; determining the documentary structure of the quality management system and maintenance the quality management system in accordance with the requirements of the International Standard ISO (International Organization for Standardization).

Since 2014, the SAI of Mexico has been promoting the adoption of the “Integrated Internal Control Framework for the Federal Public Sector (MICI)”, which is based on the “Standards for Internal Control in the Federal Government” (Green Book) updated by the “United States Government Accountability Office” (GAO), issued in September 2014, as well as the COSO report updated by the Committee of Sponsoring Organizations

of the Treadway Commission in May 2013¹⁷.

In 2016, the Superior Audit Office of the Federation of Mexico published a study on the degree of implementation of strategies to strengthen internal control systems in the federal public sector, recognizing the following recommendations: 1) to promote the development of work programs focused on risk management and internal control, both substantive and adjective processes, which are vulnerable to cases of corruption, 2) to carry out training on internal control and integrity, 3) to raise awareness among public personnel on the importance of the application of internal control, 4) to set working groups responsible for the implementation of risk management processes, 5) to determine a mandatory execution of risk and control assessment; and, 6) that the federal executive branch issues an annual report with the status of implementation of risk and control systems implemented¹⁸.

In the SAI of El Salvador, the internal control system is regulated by Article 26 of the Law of the Court of Accounts of the Republic, as well as by the guidelines issued to public sector entities so that they sign their own regulations respecting the COSO approach (Guidelines for the Development of Specific Technical Standards for Internal Control (NTCIE) by each public sector entity, January 16, 2018).

Finally, the SAI of Peru is the governing body of the internal control system (SCI) implemented by public institutions, and therefore has the power to issue or modify the standards that

¹⁷ Available at:
https://www.asf.gob.mx/uploads/176_Marco_Integrado_de_Control/Marco_Integrado_de_Cont_Int_leyen.pdf

¹⁸ Para más información:
https://www.asf.gob.mx/uploads/180_Estudios/Estudio_implementacion_estrategias_control_interno_en_sector_publico.pdf

regulate this system. Thus, through General Comptroller's Resolution No. 320-2006-CG, this process was regulated, updating its scope through Directive No. 006-2019-CG/INTEG. This last instrument also provided for the creation of a digital platform where State institutions can place backup information in the areas of organizational culture, risk management and supervision. This platform also allows an adequate monitoring by the General Comptroller of the Republic of Peru. Similarly, the SAI website has included a section on the ICS that has all the information on regulatory and practical aspects for its effective application¹⁹.

Based on the above practices, it is evident that the SAIs have sought, both for their internal management and for the public administration, to generate various strategies to consolidate solid internal control systems, either by recognizing regional declarations that address this matter, by self-assessing their management through internal control application indexes, or by advising and regulating internal control rules for public entities. Within this framework, there is an opportunity to continue the individual and multilateral efforts of the SAIs with a view to building innovative methodologies to measure the risks of fraud and corruption in the daily exercise of the public sector; and the ways to counteract them.

¹⁹ Available at:
https://apps.contraloria.gob.pe/wcm/control_interno/index.html



7.2. Good practices for promoting integrity in SAIs

7.2. Good practices for promoting integrity in SAIs

For Denhardt (2002), the adherence to normative standards, such as respect for constitutions and ethical and national guidelines, is a signal from governments that they respect a line of integrity. A similar reasoning was envisaged at the 2019

General Assembly of OLACEFS, “Improving the Management of Institutional Integrity, Relevance in SAIs and the Public Sector”, where it was outlined that the promotion of integrity “must be indispensably supported by a regulatory and institutional scaffolding”.

On the other hand, the OECD (2017) has defined public integrity as “the consistent alignment and adherence to shared values, principles and ethical standards to maintain and prioritize the public interest over private interests in the public sector”. In this way, ensuring integrity in SAIs is fundamental to strengthening public confidence in the entities that oversee the proper use of state resources.

That is why this issue has been addressed in the OLACEFS community, through the Technical Commission on Good Governance Practices -CTPBG (2018), which has pointed out, in its publication on the relevance of promoting integrity in public sector institutions in Latin America and the Caribbean, that:

“Integrity in organizations can be addressed from two different but complementary approaches: compliance (normative, from the viewpoint of positive law and axiology) and the so-called integrity approach. The compliance approach has a legal orientation, since it is based on legal provisions, regulations, and standards. Likewise, the administration exercises hard controls, so that, while preventing violations, it exercises a reactive effect through the application of sanctioning methods. On the other

hand, the integrity approach is fundamentally based on norms, principles, and values, and seeks to facilitate the development of good behavior by the officials of an institution. Likewise, the administration exercises soft controls and has a more proactive orientation, since it encourages ethical work development. The consensus reached in the literature on integrity is that the development and enrichment of the integrity policies of auditing agencies requires a balanced combination of both approaches”.

In this line, it is also important to refer to the IntoSAINT methodology, which allows SAIs to perform a risk analysis with a focus on integrity and to evaluate the level of maturity of their internal control systems in this area, in order to identify measures aimed at strengthening the management of institutional integrity. This is a self-assessment tool that has been applied extensively by the SAIs of OLACEFS and that uses a broad concept of integrity, in line with the definition provided by the CTPBG. Thus, there are five dimensions to how the concept of integrity is conceived:

1. Responsibility for Integrity.
2. Precondition for government authority and public trust.
3. Integrity: not only laws and rules, but also moral responsibility.
4. Integrity policy: not only punishment but above all prevention.
5. Integrity Policy: not “ad hoc” but continuous.

In view of this, the following section will present some tools used by the GTCT’s supreme audit institutions that constitute a starting point in the promotion of integrity within their institutions.

7.2.1. Codes of Conduct and Ethics Committees

From the data collection sheet used by the GTCT, it is evident that there are two instruments used for the promotion of integrity in SAIs and that they are interrelated: a) Codes of Conduct, and b) Ethics Committees.

For this reason, it is important to remember that these are not the only standards as developed above, but that there are also other elements that can be considered for the assessment of integrity in SAIs. Nevertheless, these mechanisms stand out for their wide degree of implementation as detailed in the following table:

Table 3. Details of SAIs that have Codes of Conduct/Ethics Committees

COUNTRY	CODE OF CONDUCT	ETHICS COMMITTEE
Argentina*	Code of Ethics	
Brasil	Code of Ethics	Ethics Committee
Cuba	Code of Ethics	Commission
Chile	Code of Conduct	Integrity Committee
Colombia	Code of Integrity	Ethics Committee
Ecuador	Code of Ethical Conduct	Regional Ethics Committees
El Salvador	Code of Ethics	Ethics Committee
Honduras	Code of Ethics	Probity and Ethics Committee
Guatemala	Code of Ethics	Ethics Committee
México	Code of Conduct	Integrity Committee

Paraguay	Code of Ethics Good Governance Code	Ethics and Good Governance Committee
Perú	Government Auditor's Code of Ethics // Standards for the Conduct and Performance of CGR Staff	Ethics Committee

* Although an Ethics Committee has not been created, there is another instance in the entity applying the Code.

Source: GTCT, 2020

Thus, 12 supreme audit institutions that are part of the GTCT and that participated in the preparation of this manual, present a code of ethics, code of conduct or similar, in which an instance is established for the application of such contents, known in most cases as ethics committees. These instruments are accompanied by other actions, which are detailed below, although their degree of implementation varies:

- a) Top management leadership in the field
- b) Mechanisms for the protection of whistleblowers
- c) Solid internal controls
- d) Anonymized and non-anonymized organizational climate assessments
- e) Communicational messages related to integrity
- f) Ongoing training of SAI staff in integrity issues
- g) Surveys to citizens and audited entities on the performance of audit staff and attention, among others.

It should be noted that these Codes of Conduct also respond to the recommendation or mandates derived from international treaties. Here, stands out the provision of the United Nations Convention of Corruption, Chapter II Preventive Measures.

For example, Article 8(2) of the Convention on Codes of Conduct for Public Officials states that “Each State Party shall endeavor to apply within its own institutional and legal systems codes or standards of conduct for the proper, honorable and adequate performance of public functions”. In this context, the work of the SAI of Chile to address the ethical dimension beyond its own entity is noteworthy, having managed to implement integrity systems in 256 public institutions of the country, with a participatory methodology. The purpose of this is to guide and accompany public sector institutions in the creation of corruption prevention mechanisms through participatory methodologies.

Another case of interest is that of the SAI of Ecuador, which, in order to update its Code of Ethics, also used participatory mechanisms and ongoing advisory services in order to adopt an objective methodology for electing the members of its ethics committees.

Finally, Article 8.6. of the Convention states that it will “consider adopting, in accordance with the fundamental principles of its domestic law, disciplinary or other measures against any public official who violates the codes or rules established in accordance with this article”. To this end, it is found that the figure of the ethics committees, provided for in the aforementioned codes, makes it possible to sanction possible breaches of them.

It is important to recognize that the Codes of Conduct and Ethics Committees are important tools for promoting integrity within SAIs; however, there are other important elements that serve the same purpose and it is also important to continue to promote such as: continuous measurements of integrity risks, senior management leadership for the promotion of integrity, whistleblower protection mechanisms, among others. The promotion of integrity at the SAI level should also seek to be a participatory process of the staff that is part of the institution. Likewise, it is recommended that the guidelines of ISSAI 130 be taken into account, which could facilitate the standardization of ethical standards in external control bodies, considering that this standard has been designed precisely to guide the members of the INTOSAI community.



7.3 Citizen participation

7.3. Citizen participation

Access to information and mechanisms of interaction with citizens are fundamental in the fight against corruption and the strengthening of integrity in public institutions. Transparency allows citizens to exercise their right of access to information, contributing to an informed opinion about decisions and policies emerging from public bodies. However, in the absence of interaction with the public, the effects sought by transparency and access to information can be dissipated. Transparency without interaction can be compared to a security camera with no one to see the tapes: those under surveillance may forget their existence and behave as if they were alone (OECD, 2018). Thus, transparency is not an end in itself, but rather a necessary condition for effective citizen participation that strengthens social control, a key barrier to the scourge of corruption.

7.3.1. Main mechanisms for citizen participation

This section of the handbook reveals the good practices of citizen participation in the SAIs of the OLACEFS GTCT in the area of corruption. Thus, this section will address those mechanisms common to most SAIs of the working group, which constitute a baseline for those SAIs that still present opportunities for improvement in public participation mechanisms focused on the fight against corruption.

For citizen participation to be effective, it must be enforceable. Rules are needed to support this obligation and to ensure that it does not depend on temporary wishes, which is why this manual considers those mechanisms for citizen participation that are protected by formal rules in the respective states.

For the purposes of this document, two approaches to citizen participation were identified. The first is citizen oversight of

the State, and the second is the collaboration that civil society provides to the State in matters of oversight. In both cases, the natural condition is the existence of transparency mechanisms, whether active or passive. Without it, it is impossible to diminish the asymmetry of power in the decision-making process. According to the information survey conducted by the GTCT, three types of mechanisms could be generally categorized, which, in turn, are related to the two approaches mentioned above:

Table 4. Approaches to Citizen Participation Mechanisms in SAIs

FOCUS	MECHANISMS		
	Citizen complaints	Citizen networks	Citizen surveillance
Citizen control of the State	X	X	X
Collaboration between civil society and the State	-	X	X

7.3.1.1. Citizen complaints

Citizen complaints is a practice that allows the public to express their oversight role over the State through channels established in the regulatory framework. The purpose of the channels of denunciation is to allow citizens to inform whoever is responsible for alleged irregularities in the management and investment of public resources (Technical Commission for Citizen Participation, OLACEFS, 2012). According to the information collected by the GTCT, four relevant aspects of the complaint mechanisms were identified:

- a) Creation of channels to receive the report
In order for citizens to be able to make use of the complaint mechanism, there must be at least one channel through which they can do so. In the survey, both face-to-face and virtual channels were reported, with a predominance of face-to-face channels. In the case of virtual channels, the use of e-mail, telephone calls, the institution's website, and/or a smartphone application were observed.
- b) Internal process to analyze the complaint
There must be internal follow-up procedures to monitor the status of the complaint from the time it is made until it is investigated and responded to.
- c) External monitoring process of the complaint
More and better information promotes better accountability. Thus, having access to information for complainants promotes the responsiveness of the SAI.
- d) Incorporation in audit processes
Although the complaint is not characterized by this aspect, there are SAIs that include in the complaint

mechanism the possibility of making suggestions, proposals, and recommendations. This information is analyzed and can be considered as input to the audit planning and programming process along with other sources of information.

In this context, it is considered relevant to highlight the way in which the citizen complaint programs are managed by the members of the GTCT who issued information on the programs they promote to receive citizen complaints.

The SAI of Argentina (AGN, initials in Spanish), through a procedure approved by Resolution 320/20-AGN, establishes how the documentation of possible irregularities by entities or bodies subject to the control of the AGN should be processed. When the AGN receives a submission of this type, it can take the following types of action after fulfilling the requirements to follow it up: used as a background information to an ongoing audit, inclusion in a future control action or for communication to other bodies with investigative powers. In 2019, 19 submissions were received under this procedure.

The SAI of Brazil has activated a channel for the citizen to provide information on the alleged irregularity that occurred outside the scope of the Court of Accounts. This may lead to procedures to investigate the veracity of the facts, as well as promote the planning of the Court's inspection actions.

Since 2011, the Cuban SAI has been implementing a system for dealing with complaints in order to comply with the provisions of Law No. 107 "On the General Comptroller of the Republic," of August 1, 2009, in Article 31, paragraph f). This instrument establishes that, among the specific functions, powers, and obligations of the Office of the Comptroller General of the Republic of Cuba, is the evaluation, attention, investigation, and

response to the complaints and denunciations of the population that it receives, related to the lack of control and misuse of State resources, as well as possible acts of administrative corruption. For the execution of this mechanism, the Cuban SAI receives in all its dependencies the citizens who seek guidance to submit a written complaints or petition. The complaint is received by means of a record of appearance. If the complaint does not fall within the jurisdiction of the entity, it is transferred to the central state administration body (OACE), entity or Provincial Administration Council (CAP) to which it corresponds.

SAI of Ecuador promotes the citizen complaint mechanism under the leadership of the National Directorate of Ethical Affairs, Citizen Participation and Linkage with Priority Attention Groups. A regulation has been created for the review of complaints, which allows for the recognition of when that request proceeds. In this way, the denouncer is kept informed throughout the process and can recognize if the denunciation becomes part of an existing or new control action.

In the case of SAI of El Salvador, since 2013 it has had a mechanism for citizen complaints, regulated by the Law of the Court of Accounts of the Republic, the Law on Access to Public Information and the Regulations for Processing Complaints. Likewise, the following intervene in the process of attention and management of the complaint: The Directorate of Transparency and Access to Information, the Department of Citizen Participation, the General Coordination of Auditing and the Directorates of Auditing. The control body has defined several channels for making the complaint, either by telephone, in writing or through a web application, which facilitates the presentation of the complaint. It should be noted that the citizen is informed, after the corresponding review, whether or not the complaint is appropriate, and whether to generate a subsequent control action.

Finally, SAI of Mexico promotes the Citizen Participation System, under which complaints can be submitted to the SAI's Integrity Committee, irregularities at the general level in the Federation and business alerts²⁰. This system was established within the framework of the technical and managerial autonomy conferred on the Federal Superior Audit Office by Article 79 of the Political Constitution of the United Mexican States. When a person issues a complaint for any of the mechanisms referred to in the system, the information is considered an input in the process of planning and programming of audits. Until 2018, 195 complaints, proposals and suggestions of possible irregularities detected in the public sector by different actors in society are registered. Of these, 81 were considered for the planning and programming of audits. There are several channels to make the report, either by telephone, in writing or through a web application.

7.3.2. Citizen networks

The citizen networks correspond to a mechanism of citizen incidence in fiscal control, that is, the generation of spaces for dialogue and citizen deliberation to influence the formulation of public policies for the improvement of fiscal control, public management and accountability to citizens (Technical Commission on Citizen Participation, 2012), whose objective is to promote citizen participation in the definition, formulation, implementation, monitoring and evaluation of public policies.

This mechanism is part of both the approach of citizen control over the State and the collaboration between civil society and the SAI. However, its main feature is the collaboration and direct participation of civil society in the decision-making process. The SAIs are responsible for intervening, directly or indirectly, in areas that may affect citizens, and it is therefore appropriate

²⁰ Available at:
<http://participacionciudadana.asf.gob.mx/index/index.html>

to establish mechanisms of a consultative nature that allow civil society to be included in a space for collaboration with the public function.

There is a great diversity of models for implementing this mechanism, depending on the national regulatory framework of each country. In this regard, the models for implementing the mechanisms generally vary in terms of the level of influence that civil society can have on the decision-making process.

In general, it can be observed that this mechanism for citizen participation is of a structural rather than a situational nature. In other words, there is a periodicity in the participation of a certain group of people and citizen involvement does not respond to a particular situation or event, as is the case with complaints. It should also be noted that for this type of mechanism to be effective, there must be a high degree of transparency of information so that civil society has sufficient tools to contribute to the decision-making process.

On the one hand, there is the formation of civil society councils, whose purpose is to suggest specific areas or topics, make observations to the SAI's public account, make suggestions to the website, and any other that it considers relevant for the better fulfillment of the control entity's functions. These councils have an internal organization, composed of at least one body entrusted with organizing the sessions, preparing the minutes, and compiling all the background information necessary for the fulfillment of their objectives.

In this sense, the councils seek to influence the audit program of the following years, through the agreements reached at each session. However, in order to meet their objectives, it is desirable that their counterpart in the SAI corresponds to a unit or division that dedicates its work exclusively to citizen

participation, becoming a direct and permanent channel over time, which contributes to effective communication between civil society and the SAI.

On the other hand, there are participation models with a more specific focus, in which civil society participates in the different stages of the audit process. These are called workshops and are aimed at generating plausible proposals for future audit programs. Unlike the councils, their implementation varies in terms of the instances of participation, since citizen workshops are held in the planning of the audit, intermediate workshops during the execution and presentation of the report.

Planning workshops are a space for exchange and feedback between citizens and the SAI regarding the guidelines that influence the planning of a given audit. On the other hand, intermediate workshops are held in case the audit team requests it, in order to receive inputs on a particular subject, or to receive recommendations from experts. Finally, the SAI publishes the audit report to civil society organizations and experts.

It is worth mentioning that both participation models, councils and workshops, are of a consultative nature. In other words, the proposals, suggestions and comments are not binding, so it is the prerogative of the SAI to decide on the advisability of incorporating the proposals and suggestions of civil society, either in a given audit or in the annual audit program.

A model of participation with a lower degree of impact on decision-making, but which is also characterized by its periodicity, is the citizen observatory. Its purpose is also based on the generation of proposals and recommendations from citizens, but with a complementary approach: the awareness and training of young people in tools and skills to exercise their audit role actively. Methodologically, the observatory is

composed of five implementation phases:

- Creation of technical table
- Conducting forums to disseminate research, composed of civil society, academia, media and public sector
- Awareness campaigns and dissemination of research
- Training workshops for students on topics related to the SAI
- Follow-up and implementation of recommendations

In this way, although this form of participation contributes to citizen advocacy, since it allows for the management of recommendations and suggestions, its formative character predominates.

Thus, citizen networks allow for a virtuous circle of constant feedback which, in turn, contributes to a better democracy. However, in terms of their transnational potential, citizen networks make it possible to give an account of the main characteristics, demands and opinions of citizens. This may constitute a relevant input for collaboration between SAIs from different countries and social realities, since they generate evidence that may justify the possibility of replicating (or not) certain practices and/or mechanisms of citizen participation implemented in other SAIs.

The SAIs of the GTCT that shared their good practices in the framework of this mechanism are:

The General Audit Office of the Argentine Nation has a specific area to promote citizen participation. Among the products generated is the presentation of plausible proposals to be incorporated into the entity's Annual Action Program. In addition, an effort is made to create spaces for exchange with

citizens in different instances of an audit. In order to have this exchange, databases have been compiled that, to date, include more than 100 organizations.

In the case of the Comptroller General of the Republic of Chile, the Council of Civil Society²¹ listens to and considers the opinion of various actors in this sector with respect to all matters relating to the fulfillment of the functions of the Comptroller General and its impact on the various areas of interest of individuals. The main results include participation in the formulation of the Institutional Strategic Plan 2017-2020; the establishment of working groups to develop the institutional integrity system; the issuance of comments and proposals for amendments to the new resolutions on accountability²²; the co-creation of a policy on citizen participation; participation in the internal dialogue sessions on the national context 2019-2020; and oversight of the civil society councils in the country's municipalities.

The Court of Accounts of El Salvador has created a citizen's observatory that seeks to promote social control, follow up on the recommendations made by the Court's operations, position the work of citizens in social networks and traditional media, and contribute to the training of young people so that they have the capacity and tools to actively exercise citizen control. To date, training workshops have been held with 243 participants, focusing on publicizing the functioning and composition of the State, with the aim of ensuring effective social control by the observatory.

In the case of the Office of the Comptroller General of the State of Ecuador, the constitution of citizen vigilance networks has

²¹ Available at: <https://www.contraloria.cl/web/cgr/sobre-cosoc>; <https://www.contraloria.cl/web/cgr/actas-cosoc>; <https://www.contraloria.cl/portalweb/web/cgr/convocatoria-abierta>

²² The Taking of Reason is a preventive control mechanism through which the General Comptroller of the Republic of Chile reviews the constitutionality and legality of the decrees and resolutions that must be processed before it, in accordance with the law, and of the decrees with force of law issued by the President of the Republic. More information at: <https://www.contraloria.cl/web/cgr/toma-de-razon->

been put in place, being spaces of parochial citizen participation for the promotion, vigilance and social control of the use of public resources in the management of public entities and those that manage public resources in rural parishes. These networks must form plans, for which the CGE provides technical assistance and training. These plans include various social control actions such as: citizen complaints, monitoring, observatories, forums, workshops, follow-up to CGE reports, etc. The main results of the implementation of this initiative are the selection of participating rural parishes, the execution of induction days and the approval of statutes and action plans.

The Superior Audit Office of the Federation of Mexico (ASF, Initials in Spanish) has developed an application for smartphones and portable devices (Android and iOS), which allows to consult the audits of the ASF in a fast, simple, and personalized way. It has a directory of the public servers of the ASF and a glossary of terms that facilitates the understanding of the acronyms and abbreviations used in the reports. It also has a feature to make comments, evaluate the audit consulted, and add it to the favorites defined by the user. Finally, it has a link to the ASF's social networks and live transmissions of the Congress Channel.

SAI of Paraguay is promoting a program of citizen oversight²³ that has become a technical and legal instrument, in force since 2008. This initiative allows civil society organizations to designate observers who can take part in audit activities, in order to safeguard transparency in the transfer of information from the auditee to the control entity; in addition, they can monitor citizen complaints and take part in other activities organized by the Directorate of Citizen Control. It should be noted that the General Comptroller of the Republic of Paraguay has approved

²³ Available at:
<https://www.contraloria.gov.py/index.php/component/search/?searchword=veedur%C3%ADas%20ciudadanas&searchphrase=all&Itemid=259>

a new strategy for citizen participation for the period 2020 - 2021, so the regulations governing the oversight mechanism are being reviewed in order to update procedures and further expand interaction with citizens.

7.3.3. Citizen surveillance sheet

This mechanism aims to strengthen social control by gathering citizen criteria on the compliance of public policies by state institutions. In this way, the mechanism considers both approaches, on the one hand, citizen control of the State and, on the other, collaboration between civil society and the SAI.

The mechanism consists of a first phase of citizen training in participating in the process, in the handling and application of a card or questionnaire, and a second phase that corresponds to the citizen evaluation of diverse services and public institutions in general. In this way, through a mechanism that requires few human and economic resources, first source information is obtained, which is registered, synthesized and subsequently presented by the SAI to the public institutions evaluated and to the people who participated as evaluators in the process. This mechanism considers the definition of a baseline and an evaluation horizon, along with interim evaluations if required. In this way, the SAI can determine the impact of the application of the mechanism, determining whether the evaluated institutions took the appropriate measures to respond to the problems identified by the citizens.

In this sense, in order to improve the attention, the exercise of rights and the benefit of the users in terms of the service offered by the entities subject to control in different areas. This mechanism allows, on the one hand, these entities to identify opportunities for improvement, and on the other hand, the

SAIs can prioritize control actions. Regarding its limitations, it is worth highlighting that some people tend to confuse the surveillance sheet with a mechanism for the demand for public works and services, so training is necessary to carry out an efficient process that meets its objective and does not generate false expectations.

Unlike the previous mechanisms, only the SAIs of Ecuador and Argentina present instruments of this type. In the first case²⁴, the citizen's criterion for evaluation, on the compliance with public policies, is included. To date, 900 files have been applied and there are commitment agreements by public institutions focused on improving the provision of public goods and services. In the second case, the SAI have promoted the training of citizens who can then put together a joint table to follow up on the recommendations of the audit reports, which undoubtedly allow for better management of public policies.

In spite of the great variety of interaction mechanisms implemented by SAIs around the world, varying in incidence and complexity, all of them constitute practical tools for identifying opportunities for improving the effectiveness, efficiency and legitimacy of the work of public administration, in addition to constituting a key input for a greater understanding of the cultural, economic and social environment of each country.

²⁴ Available at: <https://intranet.contraloria.gob.ec/NGenerales/SemanarioPDF/informate298/institucional.html>



7.4. Use of ICTs to strengthen external and social control

7.4. Use of ICTs to strengthen external and social control

In recent years, the control bodies have gradually incorporated the use of information technologies (ICTs) to improve their auditing activities. Within this framework, their use can be considered a good practice for strengthening the relationship between state and social control, with repercussions on the early detection of acts of corruption, the exposure of such irregularities through audit reports, and the recognition of cases of illicit enrichment. Although there are still disparities in the region regarding the technological capacities of SAIs, there is a commitment by these entities to promote technological innovations -as expressed in the signing of OLACEFS Declaration of Buenos Aires in 2018. With this in mind, the following practices are identified regarding the use of ICTs promoted by the control bodies, ordered according to the level of standardization:

Internships in GTCT members	SAI
Improvement of systems consultation of audit reports and other services	México
	Argentina
	Ecuador
	Brasil
	Paraguay
Use of data analysis and big data to detect irregularities in public procurement	Brasil
	Colombia
Use of artificial intelligence to detect potential increases in the assets of public servants and to enhance communication with citizens	Perú
	Brasil

7.4.1. Improvement of systems consultation of audit reports

Some SAIs already have created search engines and/or systems for consulting audit reports or other services on their websites, although the degree of sophistication of such systems is different. In the case of the SAI of Mexico, the Public System of Audit Consultations²⁵ has been collecting information since 2000. It is presented in a disaggregated form and with several search and display filters. For example, it is possible to consult the observations made according to the type of actions (recommendations, responsibility, clarifications) or by the audited entity. Likewise, audit results can be displayed according to the state. The handling of the tool is facilitated by an Operation Guide or video tutorial updated to 2019. This has allowed citizens to access more than 1,500 audits performed and [recognize] 153,000 actions promoted. Among the regulations that make it possible to carry out this practice are the Federal Law on Auditing and Accountability, the General Law of the National Anti-Corruption System, and the General Law on Transparency and Access to Public Information. Additionally, the Superior Audit Office of the Federation of Mexico considers that arranging the reports in this way, has been of added value for the media, who can access and report the results of the audit in a simple and didactic way.

Similarly, the SAI of Argentina, since 2010, strengthened the publicity of audit reports on its web portal, achieving between 300,000 and 500,000 visits in the last four years. It should be noted that the AGN Reports²⁶ section not only includes a search engine for the results of the government control, but also describes the steps to get to the report and includes a glossary of terms. In this way, citizens can better understand the results of the audit process. On the other hand, the findings

²⁵ Available at: <http://www.asfdatos.gob.mx/>

²⁶ Available at: <https://www.agn.gob.ar/#informes>

of the relevant reports are presented in short videos, making it even easier to comprehend their results.

SAI of Ecuador also has a query system on its website. There, entities to be audited, the work orders to execute control actions²⁷, the approved audit reports²⁸ and the partial information of the sworn statements of assets²⁹ can be reviewed. These consultations are possible due to the digitalization of the information in these fields, facilitated by the application of national regulations such as the Law of Transparency and Access to Public Information, Law for the Optimization of Administrative Procedures in Ecuador, Law of the National System for the Registration of Public Data, among others. Likewise, SAI of Ecuador has considered that a risk analysis and information security parallel to publicity is indispensable throughout the process for the preparation of audit reports, as well as partial information of sworn statements.

In the case of the SAI of Brazil, the concluded audits are judged by the ministers and the sentences are available on the website of this control body. The report supporting the decision taken in the sentence is also published together with the sentence. The results can also be consulted in various ways, both by the numbers of the trial or the sentence, as well as by the audited entity, responsible persons, reporting ministers, dates, or any key word. Any person can get registered to accompany the processing of any audit of interest to receive notifications by email about the progress of the trial of it. Additionally, the SAI of Brazil has prepared a Glossary of External Control Terms available in the section “Control and Auditing”.

²⁷ Available at: <https://www.contraloria.gob.ec/Consultas/OrdenTrabajo>

²⁸ Available at: <https://www.contraloria.gob.ec/Consultas/InformesAprobados>

²⁹ Available at: <https://www.contraloria.gob.ec/Consultas/DeclaracionesJuradas>

The Comptroller General of the Republic of Paraguay, in the section “Control Activities”³⁰ of its website, publishes all the reports of the audits it performs during the year, this information is available to citizens in PDF format.

Finally, although the General Comptroller’s Office of the Republic of Panama does not have search engines and/or systems for consulting audit reports on its website for the use of citizens, it currently has two applications for the management and monitoring of audits such as the Systematic Management of Government Audits (GESAG) and Audinet, an application that contains all types of information and documents required for consultation and development of audits.

7.4.2. Use of data analysis and big data to detect irregularities in public procurements

The audit of public contracts is another area in which SAIs have adopted the use of ICTs. In fact, several countries in the region have already created web portals for managing the public procurement process. This facilitates the centralization of databases related to state-funded contracts. Taking advantage of this context, the control bodies in Brazil and Colombia have created information systems to recognize irregularities in different phases of contract awarding. In the case of Brazil, the Union’s Court of Accounts (TCU) has developed an application called “Analysis of Tenders and Bidding Notices - Alice” that allows alerting TCU’s technical units via e-mail when a tendering process presents some inconsistency. An example of the usefulness of this system has been the notice to the Secretariat of the Court of Accounts of the Union in the State of Minas Gerais (SEC-MG) regarding the bidding process of the Federal Institute of Education, Science and Technology of the Mining Triangle (IFTM) (Electronic Proclamation 10/2019 - SRP). Here it was found that the values proposed by the bidder were above

³⁰ Available at: <https://www.contraloria.gov.py/index.php/actividades-de-control/informes-de-auditoria>

the market values. With this review, a budget reduction of R\$ 6,385,090.80 was made to the total cost of the process (second questionnaire, March 11, 2020). Being a pioneering experience in the region, this program is described in more detail as a “success story”.

Along the same lines, with the implementation of a specialized Big Data Team for the identification of corruption risks, the Comptroller General of the Republic of Colombia can identify the contractors that should be considered when defining the audit samples. It should be noted that the development of regulations has been an important factor in making the technological leap, particularly for obtaining and processing data. A significant legal advance, was the issuing of the Law 1474 of 2011 “Anti-Corruption Statute” which provides, among other things, administrative and disciplinary measures to fight against public or private corruption. Under this law, several units were created within the SAI of Colombia, among which the Unit of Security and Technological and Information Assurance (Presidency of the Republic, 2016) stands out. In addition and taking into account that the State’s contractual information is dispersed, the signing of inter-institutional agreements has been necessary.

Regarding technical aspects, the software licenses previously acquired by the institution have been used, such as SPSS MODELER for data mining, I2 for graph analysis, POWER BI for data visualization, Python for extraction via APIS and MS SQL for databases. In this way, the big data strategy for inspection in the field of public contracting has made it possible to recognize: “227 cases of contractors with fiscal responsibility processes with contracts for 339 billion COP [and] 358 contractors with disabilities contracting for 13 billion COP”. In order to standardize initiatives of this type, the Office of the Comptroller General of Colombia suggests that pilot projects with limited scope be carried out, incorporating specialized personnel, involving end

users from the beginning (bottom-up approach) and conducting training in change management.

7.4.3. Use of artificial intelligence to detect potential increases in the assets of public servants and enhance communication with citizens

Finally, the control of the increase of assets can also be benefited with the incorporation of information technologies. Here it is important to note that some SAIs in the region receive sworn statements of assets, a mechanism that has been recognized by the United Nations Office on Drugs and Crime for the fight against illicit enrichment. For example, the Comptroller General of the Republic of Peru, in order to make progress with the auditing of sworn statements, developed an Interoperability and Artificial Intelligence System to improve the capacity to detect such statements. With this mission, the software “MASK’AX” was created, which allows the crossing of information between more than 8 different Data Bases. For this purpose, two external consultants with experience in artificial intelligence were involved. An initial task was the purification of data from internal and external databases in order to carry out an adequate reporting. To date, the first alerts and the crossing of information are available, while by 2022 it is expected to strengthen the databases and to have three annual reports alerting to increases in assets.

Another way in which SAIs have used artificial intelligence has been to enhance communication with citizens. For example, the Court of Accounts of the Union - Brazil (TCU) created a robot with artificial intelligence that interacts with citizens by means of text messages, providing information on the Court’s performance. The solution was completely developed in-house and is a pioneering initiative in the field of Brazilian federal public administration.

The chatbot, named by Zello in honor of Serzedello Corrêa, one of the main responsible for the constitution of the TCU, communicates with the citizen through Twitter and Whatsapp. Initially, the objective was to use technology to facilitate the consultation of the list of managers with accounts judged to be irregular in the 2018 elections, in a practical and simple way, and to offer voters another way to obtain information necessary for the full exercise of citizenship. Later on, new functions were included to request the issuance of certifications, follow the progress of processes, as well as investigate the actions of Covid-19 and obtain information on the performance of the TCU.

To create the chatbot, technologies in use by Google were applied, which incorporate machine learning models for identifying user interaction and extracting entities from the text. The tool manages the conversation flow, in natural language understanding (NLU). The artificial intelligence is embedded and was used to train the dialogues. Soon new thematic repertoires will be included in the chatbot knowledge base”.

Among the initiatives analyzed, there are common points that must be considered when making technological innovations in the control bodies: a) normative aspects, b) specialized human talent, c) analysis of technological resources and d) implementation of user adaptation strategies. With regard to the regulations that have facilitated the execution of the good practices identified, the following stand out: regulations on transparency and accountability, SAI competencies in external control, national laws and anti-corruption strategies, open data policies and big data. On the other hand, the formation of specialized teams or the use of external consultants has been indispensable to carry out more complex projects (e.g. public procurement and affidavits). Another point to consider is the availability of technological resources; in some cases, it has

been feasible to create digital tools in house, while in others licenses already available in the control bodies are used. The use of free alternatives (e.g. Python or R) is also recommended. As a complement, it is necessary to integrate strategies that allow the users of the systems to adapt to them. For this purpose, user guides and change management workshops become activities that allow an effective use of the technology.

8. Success cases to enhance interagency cooperation and investigation for illicit enrichment

8.1. Inter-institutional cooperation

8.1.1. Case 1. SAI of Brazil: Contribution of the TCU to research through the exchange of information

- **Context**

The Court of Accounts of the Union (TCU) is an administrative body responsible for the external control of the federal public administration. Due to its competences, the TCU has access to many public administration databases.

The information contained in these databases is important so that auditors can quickly evaluate a control object, which may be a program, a project, a tender, a contract or any other public measure. This information, combined with other sources of information, such as complaints received by the TCU Ombudsman's Office and news transmitted in the media, allows auditors to perform risk analyses related to the occurrence of possible cases of fraud and corruption in control objects.

However, this analysis, which is like an internal investigation, despite being able to collect enough evidence of criminal conduct, is affected by the absence of some confidential information, such as those protected by banking and tax confidentiality, which could effectively confirm, through evidence, the suspicions raised in the external control processes.

The TCU, being an administrative body, does not have direct access to this information due to legal confidentiality, and therefore needs to associate with other public administration agencies that have this privilege.

Therefore, once an object of control has been identified that deserves further investigation, TCU, through the Secretariat of Control Strategies to Combat Fraud and Corruption (Seccor), contacts other research and control agencies (external partners), to advance these investigations. In general, this partnership can be formed with various agencies, for example: The Federal Police and the Federal Public Ministry.

In that sense, the findings of the research carried out by the TCU are shown to one or more agencies so that jointly the viability of establishing a partnership is evaluated. In the case of mutual interest and the partnership is signed, the associated body may request to the justice the break of the confidentiality of the information of interest and will also request that this information is shared with the TCU. From the judicial authorization, the partner organism will be able to share with the Court the information whose confidentiality has been interrupted. Thus, the TCU will be able to officially use them in its work of external control and with it, reinforce the evidence of the misuse of public funds.

It should be noted that the partnership presupposes the exchange of information useful for the instruction of the

respective processes, within the scope of competence of each partner agency.

In the administrative area, the legislation (Law 8443/92) provides for the sanctions that can be applied by the TCU: debt imputation and application of a fine, declaration of inappropriateness of the bidding company, disqualification for the free exercise of public office or function of trust and confiscation of assets of those responsible judged for the debt. It should be noted that, based on solid evidence, the dose of the penalty can be increased.

- **Implementation**

In order to initiate this activity within the TCU, the support of the high officials of the administration was indispensable. Without that support, any progress would be impossible from both a formal and a moral point of view. First, because formal agreements between the organs and TCU were necessary for the partnerships to occur, the exchange of information, and naturally these agreements are signed by senior administration officials.

Then, with the support of senior management, the importance of fighting corruption was raised in TCU's strategic planning, something that is reflected internally in various ways, such as in the planning of audits, in the number of auditors involved, in the training promoted, in the communication plan to give visibility to the benefits of the associations to both the internal and external public, and there were also changes in the organizational structure, with the creation of the Seccor, precisely within the spirit of fighting corruption.

The Seccor acts as an intermediary between the external partners and the thematic secretariats, which effectively carry out the audits, avoiding that the secretariats themselves have to make

this contact, managing to focus on their audit activities. This Secretariat coordinates internally the alliances, the discipline, as well as the internal exchange of information and the form of custody of these, because as they are information received with the seal of judicial secrecy, they need to have a higher level of security against possible leaks and for this it is necessary to have the appropriate infrastructure to house such information, as well as the procedures for designation and access control.

- **Challenges**

One difficulty faced was, and still is, the cultural mindset of TCU auditors. Many understand that the TCU auditor should not get involved in police and crime-related matters. Generally, audits are performed with the good faith intention of the manager, so when an auditor finds a problem, he or she attributes it to an irregularity or error by the manager. However, the manager may be acting in bad faith and using public power to divert resources. This work of changing the culture is a slow process and requires permanent sensitization of the audit body to a more skeptical view, taking into account the Brazilian reality in relation to corruption.

Another difficulty faced is the very absence of a history of TCU's participation in joint work with partners. Thus, the Federal Police and the Public Ministry did not see TCU, at the beginning, as a body to put in place cooperation agreements. Therefore, many meetings were necessary to show the advantages and feasibility of partnering, until mutual trust was gained among those involved so that the partnerships could be realized.

- **Findings**

Operation Infinite Highway: In March 2019, a Federal Police operation, with the support of the Union's Court of Accounts,

investigated road maintenance and toll fraud. Federal national road concession contracts may have been used to commit crimes and to improperly collect tolls, an estimated amount of at least 330 million Brazilian Reais.

Operation Fantoche: In February 2019, the Federal Police operation was activated based on the analysis of a report prepared by the Union's Court of Accounts. The information was shared with the police authority in September 2017, on a process that monitored possible irregularities in cultural sponsorship contracts with non-governmental organizations. The request to share the process came from the technical area of the Court, which perceived signs of fraud in the contracts. In return, the evidence obtained by the Federal Police investigation will be shared with the TCU for the continuation of the process.

8.1.2. Case 2. SAI of Brazil: Public Management Control Network

- **Context**

The Public Management Control Network is an inter-organizational decision-making center, of national action, that seeks to improve the effectiveness of the State's control function over public management. It is an initiative promoted by the Court of Auditors of the Union, which was launched in 2009, with the signing of a protocol of intent by the senior authorities of various Brazilian public bodies, most of which are responsible for relevant work in the areas of audit and control.

The identified public organizations and institutions, in compliance with the constitutional principles that govern public administration and the supremacy of the public interest, with the objective of proving greater efficiency, efficacy and

effectiveness of public management, maximizing institutional results and contributing to the improvement of public administration through actions of inspection and control, decided to celebrate the present protocol of intentions, hereinafter referred to as the PROTOCOL, applying, as processed, Law 8,666 of June 21, 1993

It is worth noticing that, at the time of the signing of the aforementioned Protocol, there were already isolated initiatives in some of the 27 Units of the Federation that were working to combat corruption. This is called, in most cases, the Forum for Combating Corruption, known as FOCCOs. These initiatives were already based on a similar objective to that set out in the document creating the Public Management Control Network.

CLAUSE ONE - OF THE OBJECT

This Protocol aims to articulate efforts, form strategic partnerships and define common guidelines, through the establishment of commitments and joint actions, with the objective of making feasible the support to the audit actions in the context of each participant and the joint cooperation for the structuring and operation of a network of relations between agencies and public entities focused on the audit and control of public management.

Shortly after its launch in 2009, the Network held workshops in Brasilia, in order to promote the exchange of information among existing forums (FOCCOs), as well as to share experiences, with the aim of creating new nuclei in the units of the federation where these initiatives do not yet exist.

This alignment of discourses and objectives throughout the country can be understood as one of the Network's main contributions to expanding dialogue and diversifying measures

to combat corruption. This is because, in addition to increasing the quantity, it has improved the quality of the actions and efforts of Brazilian public organizations to reduce this evil.

- **Implementation**

Taking into account the particularities of the 26 Brazilian states and the Federal District, the decision was made not to create a unit with a higher hierarchy than the others on the Network, i.e., the network does not contain a command or central unit. The work follows the logic of cooperation, and the use and adaptation of successful experiences.

The only formal body of the Network is the Executive Secretariat, constituted in 2019, which is in charge of organizing events and keeping the Network's website updated. The decision that created this secretariat provides for the exchange of responsibilities every 12 months. This roaming guarantees a democratic bias and the possibility of continuous learning. Currently, the Executive Secretariat is occupied by the State of Rio de Janeiro, which will pass the responsibility to another State, when the next general meeting takes place, scheduled for October 2020.

There are also working groups, created and extinguished as necessary, which deal with specific issues, such as works, social control, transparency, among others. Also in 2020, through the website, the members of the Network will be able to have a discussion forum, as well as a space for the dissemination of good practices and courses and training. The intention is that the Network's website becomes an important channel for the exchange of experiences, capable of promoting and enhancing synergy between the various participating organizations.

Due to the type of work that the Network does, it is constantly improving. Today, the main demand includes the development of

actions aimed at public management inspection, diagnosis and fight against corruption, promotion and strengthening of social control, exchange of information and documents, exchange of experiences and training of officials.

- **Challenges**

The exchange of information and documents, together with the effective formation of partnerships, produced excellent results for the member bodies of the Network, and consequently, for society. This exchange of information, added to a more articulated action (in the three spheres of government), promoted the strengthening of the instruments of governance, integrity and control in the public sector. Furthermore, they reduced the occurrence of duplicated and/or ineffective actions, generally caused by the absence of relevant information.

It is undeniable that these improvements have increased efficiency and decreased expenditures in public agencies. However, despite these findings, one of the greatest obstacles faced by the Network since its creation is the development of bonds of trust between participating organizations, followed by the absence of regulations to discipline issues related to the confidentiality of information. This is a barrier that makes it difficult to intensify the exchange of data and documents, for example. However, it is hoped that positive results, such as those mentioned above, will be understood as clear examples that joint action is the quick and effective way for institutions to address serious problems such as fraud and corruption.

- **Findings**

Throughout these eleven years of existence, the Network has registered relevant success stories, which include the identification and dismantling of schemes of embezzlement of

public funds, bidding fraud and money laundering. These are some examples:

Maranhão - The work with partners in the state prevented the irregular use of R\$ 90 billion in applications to the Fund for the Maintenance and Development of Primary Education and the Valuation of Teachers (Fundef). The restriction imposed by TCU, regarding the application of these resources, was corroborated by the Federal Supreme Court (STF) and the Superior Court of Justice (STF).

Rio de Janeiro - The partnership with the Federal Police and the Federal Public Ministry, to act against fraud and corruption in the National Institute of Traumatology and Orthopedics (INTO) and in the S system, respectively the operations called “Fatura Exposta” and “Calicute”, allowed administrative control actions and criminal repression in fraud that amounted to approximately R\$ 540 million.

Paraíba - Network members periodically promote a technological event called Hackfest. It is a collective mobilization, in which recent graduates and students from various areas of knowledge participate. The objective of the joint efforts is to develop advanced technological solutions to combat corruption, as well as to promote control and social awareness of the importance of monitoring public expenditures.

Finally, the Network is committed to develop a great work throughout the country in 2020. This is the National Strategy for the Prevention of Corruption, a pioneering project whose main objective is to mobilize control institutions and managers of the executive, legislative and judicial branches, in order to identify the main weaknesses of each public organization and, based on this production of knowledge, seek the best solutions to the problems encountered, so that, at the end of this effort,

Brazilian public entities will have levels of fraud and corruption compatible with those of countries where such occurrences are considered minor.

8.1.3. Case 3. SAI of Brazil: 1.1. National Program for the Prevention of Corruption

- **Context**

Brazil has suffered from many cases of corruption in recent years, in all branches and all levels of government. The estimated figure, according to internal data, around the amount of prejudice would reach more than 2% of the National GDP. Although there are actions directed by the Brazilian Public Ministry to mitigate this type of acts against public integrity, corruption continues to permeate state institutions.

For this reason, it was identified that there is an institutional vacuum in the anti-corruption system to synergistically provide public organizations with high-level integrity structures, which are necessary to contain corruption from the beginning of its cycle, taking into account that recovery after deviation and damage have been difficult and costly.

- **Implementation**

In 2019, the “Mato Grosso do Sul Control Network” in Brazil, an informal association of local control organizations and guarantors of public probity at all levels of government, conducted an assessment of state public organizations in municipal and state and federal jurisdiction.

The evaluation was carried out through the application of a questionnaire based on the TCU’s Referential constructed from international good practices to combat fraud and corruption,

allowing the mapping of the levels of susceptibility to fraud and corruption of all participating organizations, which are already acting to implement their respective action plans aimed at reducing the levels of corruption in the state.

Given the success of the regional initiative, it was decided to mobilize the other existing Control Networks in the States of the Federation to carry out a diagnosis of susceptibility to fraud and corruption by the country's public institutions, to be carried out by a National Program for the Prevention of Corruption sponsored by various entities, including the ENCCLA (National Strategy for the Fight against Corruption and Money Laundering). With ENCCLA's approval and the agreement of the Networks all over Brazil, the work started in 2020 with actions of mobilization of the networks' collaborators and the development of a computerized self-service system that will allow a better administration of both the managers and the Control Networks, according to the volume of information that will be inserted and produced.

This system will contain the registration of more than fifteen thousand public agencies throughout the country, an unprecedented event that will provide knowledge of real data on corruption in Brazil, since today data is measured only in estimates or perceptions.

It is worth mentioning that the awareness and socialization campaigns have already started. However, due to the suspension of activities due to the Covid-19 pandemic that date from March 2020 to the present, it was not possible to meet the proposed schedule, although efforts to improve the computerized system were continued with the inclusion of other functions.

- **Challenges**

The difficulties of coordination between public institutions are well known, especially when it comes to work that requires efforts such as combating corruption.

This is a major challenge for coordination work with control networks, since the participating organizations have their own characteristics and autonomy. Nevertheless, this synergistic effort at the national level involves breaking down jurisdictional barriers to mobilize, organize, and accompany a significant number of entities in the execution of their assessments, approving the evidence with the help of strategic partners, and monitoring the evolution of the levels of strengthening of existing anti-corruption controls through action plans that will guide managers to focus on implementing the practices that are absent in their organizations.

It is expected that within 6 years Brazilian public institutions will have mechanisms for preventing and combating corruption compatible with those of public institutions in the most advanced countries in the field and that corruption will finally be controlled in this period.

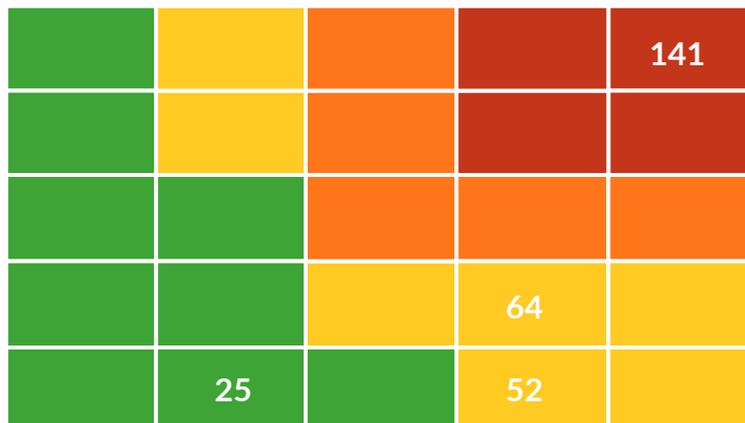
- **Results**

The work of the regional initiative served for this Program and brought important products and analyses, which served so that the organizations could verify their opportunities for improvement, which are already under development with the help of the respective action plans elaborated by them and accompanied by the Control Network of that State of the Federation.

The public organizations were classified according to the criteria of susceptibility to fraud and corruption, based on a matrix that relates their level of adherence to good practices in

combating fraud and corruption (x-axis), versus their purchasing or regulatory power (y-axis): whichever is greater, as shown in the following figure:

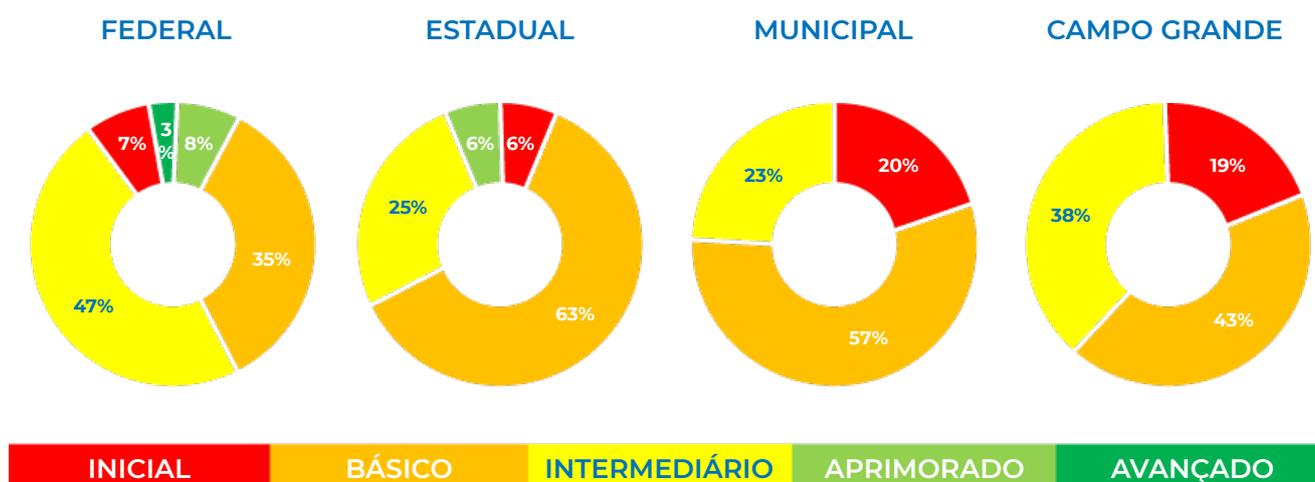
Figure 1 - Classification of public bodies according to criteria of susceptibility to fraud and corruption



Source: SAI of Brazil, 2020.

Other results can be summarized below, in the graphs that show the percentages of organizations with their respective levels of susceptibility to fraud and corruption, segregated by federal, state, and municipal entities, with emphasis on the State Capital:

Figure 2 - State and national portrait of susceptibility to fraud and corruption



Source: SAI of Brazil, 2020.

Also, it has been discovered that the control organizations had more than 3000 cases of illegalities against the Public Administration under investigation, only in the State of Mato Grosso do Sul, between the years 2017 and 2019; and, that the great majority of the managers of the organizations did not have sufficient training for the treatment of these cases, considering that the period of investigation reaches more than 900 days.

On the other hand, during this period of suspension of activities established in the Program’s schedule, the computerized self-service system foreseen in the Program was improved at the national level, having developed the management and service modules. The system has already been tested, and will provide managers with individual diagnostic reports of the situations in

their organizations, action plans containing all the products to be implemented in the organizations to acquire the necessary preventive controls against acts of corruption; and, the various management reports that will provide a systemic view of both the evolution of the organizations and the points that deserve greater attention in the face of the risks they offer.

The register of public agencies all over Brazil (more than fifteen thousand) is already inserted in the System, having all the necessary data to start the evaluations.

Thus, the heads of public organizations in Brazil will have a computerized system of self-service advice for the implementation of good practices to prevent and combat corruption in their institutions to make the diagnosis and obtain models and other documents to help develop their integrity programs.

8.1.4. Case 4. SAI of Chile: Participatory development of codes of ethics and integrity systems

- **Context**

In 2015, within the framework of the Agenda for Probity and Transparency in Business and Politics³¹, whose purpose was to strengthen the fight against corruption and consolidate a culture of integrity in the public and private sectors, the Office of the Comptroller General of the Republic presented guidelines and general directives that allowed for the promotion of a participatory process to build codes of ethics to strengthen the pro-behavior of public officials. Subsequently, the Office of the Comptroller General of the Republic, within the framework of the Anti-Corruption Alliance³² and together with the public, private, citizen and academic entities that make it up, generated

³¹ More information at <http://www.lasnuevasreglas.gob.cl/>

³² At that time, the initiative was known as the “Anti-Corruption Agenda-UNCAC 2015. Current information on the Anti-Corruption Alliance can be reviewed at <http://www.alianzaanticorrupcion.cl/AnticorrupcionUNCAC/>

the document “Guidelines and General Guidelines for the Construction of Codes of Ethics in the Public Sector”.

From this document and during 2016, 256 public entities of the central government built their first codes of ethics supported by the United Nations Development Program and the National Directorate of Civil Service. This process served as a relevant experience that allowed piloting those participatory activities of the process; but, at the same time, it showed the need to expand the scope of the initiative to a greater number of public institutions, especially those with a direct link to the citizenry.

- **Implementation**

During December 2017, the members of the Anti-Corruption Alliance held a planning workshop where they identified the municipal sector as one of the priority areas of work to strengthen institutional integrity. At the same time, the work done in the elaboration of the first codes of ethics for the public sector with a participatory methodology was recognized. Both elements gave rise to a commitment to develop municipal codes of ethics based on a participatory methodology led by the Office of the Comptroller General of the Republic (CGE for its Spanish acronym), the United Nations Development Program (UNDP) and the National Directorate of Civil Service (DNSC)³³.

The objective of this initiative was to guide and accompany institutions in the municipal sector in the creation of mechanisms to prevent corruption through participatory methodologies. At the same time, the following specific objectives were defined

³³ More information on these institutions can be found at <https://www.cl.undp.org/> y <https://www.serviciocivil.cl/>

(a) To diagnose the ethical climate within the organization and identify the mechanisms for controlling organizational integrity, (b) To gather information in a participatory manner as an input for the drafting of the code of ethics, and (c) To implement a code of ethics that will make it possible to structure an institutional integrity system.

In practice, this experience was implemented through three major stages:

1. Planning:

After an analysis of the available municipal information, 18 municipalities were selected to represent the 15 administrative regions of the country, with four municipalities in the metropolitan region. The 18 municipalities were selected because of their outstanding performance in the CGR's Compliance Support Program³⁴, which suggested a willingness to collaborate voluntarily in the initiative. There was a positive response from 16 municipalities.

The process began with three actions, one of communication level, another technological and finally an administrative one. At the communication level, a project launching ceremony was held in which the 16 mayors signed their commitment to lead the process³⁵; this ceremony was socialized on multiple information platforms such as websites and the media. At the same time, a technological platform was developed to support the development of the process. All the information associated with the initiative was published on this site for consultation by the technical teams and by the general public³⁶. Finally, from an administrative point of view, it was requested that each

³⁴ More information on the CGR Compliance Support Program can be found in the institutional Public Account 2019 at <https://www.contraloria.cl/documents/451102/2683757/Cuenta+2018.pdf/15fa7b55-230e-3cc8-d460-cde89c3273b8>

³⁵ See more information at <http://www.alianzaanticorrupcion.cl/AnticorrupcionUNCAC/16-municipios-firmaron-convenios-con-alianza-uncac-para-elaborar-codigos-de-etica/>

³⁶ See more information at <http://www.alianzaanticorrupcion.cl/AnticorrupcionUNCAC/codigo-de-etica-municipales/>

municipal authority designate a person from the municipality to act as coordinator of integrity³⁷. With these three activities, the implementation of the initiative began.

2. Execution:

To ensure the proper execution of the initiative, teams were formed at three levels: central level, consisting of a professional from each institution responsible for the initiative and in charge of issuing the methodological and operational guidelines for the process; regional level, consisting of a team of one official from each Regional Office of the CGE responsible for being a close counterpart to the municipality; and municipal level, consisting of a team led by the municipal integrity coordinator and those responsible for implementing the process within the municipality. These team levels worked in coordination in three phases of the implementation process:

- **Dissemination:** the team at the central level developed training aimed at providing the theoretical, technical and operational knowledge necessary for the municipality to develop the process. As a result, each implementing entity had to form an Integrity Committee in charge of developing the activities associated with the process. This body is made up of the Integrity Coordinator, a representative from the legal area, a representative from the people's area, a control representative, and a representative from each of the organization's staff associations. The first task of this committee was to create a detailed communication plan for the process within the organization.

- **Diagnosis:** the Integrity Committee of each municipality developed a series of activities aimed at gathering quantitative and qualitative information on the ethical climate within the organization and the mechanisms for controlling integrity. Some

³⁷ See more information at <http://www.alianzaanticorruptcion.cl/AnticorruptcionUNCAC/wp-content/uploads/2018/07/2.-FOLLETO-INFORMACION-GENERAL.pdf>

mechanisms are: a survey that must be answered by at least 80% of the institution³⁸, discussion groups and in-depth interviews. The results of this phase are reflected in a Diagnostic Report that must be presented to the entire organization.

- **Drafting:** based on the Diagnostic Report, the Integrity Committee developed a code of ethics with concrete guidelines and good practices of behavior in the face of ethical dilemmas of the institution. In order to ensure the quality of this tool, each code of ethics must respond to a structure defined by the central level team where there is at least a correspondence between the information gathered in the diagnosis and the cases mentioned in the code, a section indicating how breaches of the code will be sanctioned, and a channel for consultations and/or complaints.

- **Socialization and articulation of the system:** The top management of each participating municipality approved the code of ethics through a formal administrative act where the first elements are established that will allow the promotion of a system of integrity and a series of ethical trainings are planned to socialize and reflect on the guidelines that the code of ethics promotes. Finally, a launching ceremony was held in which each mayor presented the work done and the code of ethics developed.³⁹

3. Monitoring and evaluation:

Starting in December 2019 and after the first 14 codes of ethics were approved, the institutions in charge of the initiative began an evaluation process in which the main difficulties of the process and those elements that facilitated the success of the initiative were recognized. The main conclusions of the process are presented in point III of this document.

³⁸ See details of the survey at https://www.serviciocivil.cl/wp-content/uploads/2017/07/encuesta-preguntas_por_dimension.pdf

³⁹ See more information at: <http://www.alianzaanticorrupcion.cl/AnticorrupcionUNCAC/buenas-practicas-catorce-municipios-del-pais-presentaron-sus-codigos-de-etica/>

Finally, and aware of the importance of replicating this pilot initiative in new municipalities in the country, on December 9, 2019, the institutions in charge of the initial process signed a collaboration agreement with the Undersecretary of Regional and Administrative Development that aims to initiate a new participatory process that will allow 20% of the country's municipalities to be working towards a municipal code of ethics by the end of 2020⁴⁰. This agreement is in the process of implementation and it is expected to work during 2020 with 70 new municipalities throughout the country.

- **Challenges and Results**

1 High participation of municipal staff is key to the success of the process: in the pilot version, 14 municipalities completed the process according to the initial planning, the survey was answered by more than 12,000 officials and currently more than 23,000 officials have a code of ethics that can guide them in dealing with the ethical dilemmas they face on a daily basis. It has been considered that in those municipalities where the participation of officials was facilitated, the process was more successful.

2. The importance of constant accompaniment of the integrity coordinator: it was identified that those municipalities where the integrity coordinator was constantly supported by his municipal-level counterpart or by permanent conversations with the central level, the process had a better development.

⁴⁰ See more information at: <http://www.subdere.gov.cl/sala-de-prensa/subdere-servicio-civil-contralor%C3%ADa-y-pnud-firman-convenio-para-apoyar-la-construcci%C3%B3n>

3. Relevance of the sustainability of the process: it is central that this initiative has elements of sustainability at the micro and macro level. At the micro level, it is necessary to constantly accompany the integrity committees in the articulation and implementation of the integrity system, responding in a timely manner to the doubts and concerns that the team demonstrates. At the macro level, it is important that the institutions with competence in the matter, replicate the initiative in new municipalities, an effort in this sense has been the collaboration agreement that will be implemented from 2020.

8.2. Illicit enrichment investigations

8.2.1. SAI of Honduras: Investigation into Presumed Illicit Enrichment

- **Context**

The Constitution of Honduras of 1982, and its subsequent reforms, in its Articles 222 and 225 provide that the control body has the following competencies:

Article Detail 222:

The Superior Court of Accounts is the governing body of the system of control of public resources, with functional and administrative autonomy of the powers of the state, subject only to compliance with the Constitution and the Laws, will be responsible before the National Congress for the acts executed in the exercise of its functions.

The Superior Court of Accounts has as its function a posteriori of the funds, goods, and resources administered by the Powers of the State, decentralized

and deconcentrated institutions, including the State or mixed banks, the National Commission of Banks and Insurance, the municipalities, and any special body or published or private entity that receives or administers public resources from internal or external sources.

In the fulfillment of its function, it must carry out financial, management, and results control, based on efficiency, effectiveness, economy, equity, truthfulness, and legality. It is also responsible for establishing a system of transparency in the management of public servants, the determination of illicit enrichment and the control of assets, liabilities and in general the state's patrimony. In order to fulfill its function, the Superior Court of Accounts will have the attributions determined by its Organic Law.

Article Detail 225:

Unlawful enrichment is presumed when the increase in the capital of the public official or employee, from the date he or she took office until the date he or she left office, is significantly greater than that which he or she would normally have been able to obtain by virtue of the salary and emoluments he or she legally received, and increases in his or her capital or income for any other lawful cause. Illicit enrichment shall also be presumed when the public servant does not authorize the investigation of his bank deposits and his business abroad. In determining the increase referred to in the first paragraph of this article, the capital and income of the official or employee, his or her spouse, and his or her children shall be considered together. (Affidavit of Income, Assets and Liabilities)

In that sense, among other spaces of action of the SAI of Honduras, is that of investigating and auditing the accounts

and assets of active and passive public servants in a specialized manner due to the presumption of illicit enrichment as established by the Organic Law of the Superior Court of Accounts and its Regulations. In other words, the Court of Accounts of Honduras investigates whether the increase in the assets of a public servant, from the date he or she took office until the date he or she left office, was significantly higher than what he or she would normally have been able to obtain, by virtue of the salaries and emoluments he or she legally received and the increases in his or her capital, for any other lawful cause.

This investigation seeks to ensure the correct exercise of the actions of public servants and those persons linked to financial and economic-patrimonial activities related to the State. To this end, it investigates, analyzes, verifies and determines whether or not there are indications of illicit enrichment; in order to give it the procedure provided for by law.

- **Implementation**

The SAI of Honduras institutionalized the Unit for the Fight against Corruption and Illicit Enrichment (ULCCEI for its Spanish acronym), formerly the Investigation and Verification Unit, according to the Organic Law of the Superior Court of Accounts and its Regulations, with the purpose of carrying out investigations on the grounds of presumption of illicit enrichment and determining whether the actions of public officials are framed in principles of legality and ethical values of integrity, impartiality, probity, transparency, responsibility and efficiency that ensure an adequate service to the community, as well as safeguarding the State's assets; investigating and punishing public servants who use their positions, jobs, or influence to illegally enrich themselves or commit other acts of corruption.

ULCCEI uses the following methodology for its investigations in

the area of presumed illicit enrichment:

- With the authorization of the investigation of the Affidavit of Income, Assets and Liabilities of the accused and his/her spouse, issued by the Plenary of Magistrates, the analysis of the complaint is carried out.

Subsequently, the Unit for the Fight against Corruption and Illicit Enrichment requests the file of Affidavits of Income, Assets and Liabilities from the General Secretary of this SAI.

With the approval of the Special Audit Management (GAE for its Spanish acronym), the head of the Anti-Corruption and Illicit Enrichment Unit proceeds to assign the investigation to a Forensic Auditor, in which he plans the forensic audit, and initiates the investigation by presumption.

The Forensic Auditor:

Requests the financial information, of the subject to be investigated, from all financial entities and other related entities through the offices of the president of this SAI.

Subsequently, it is collated and processed, completely emptying the information received. This emptying gives rise to an analysis and subsequent preparation of the Financial Statements, (Cash Flow, Balance Sheet and Income Statement), which give the SAI Honduras an Investigation Result with or without a presumption of Illicit Enrichment. If there is a presumption, it is referred

to the Public Ministry so that they can continue with the criminal judicial process. A forensic audit supervisor accompanies each investigation and informs the head and deputy head of this unit of the monthly progress of the investigation by means of a progress sheet for each item, which allows for the determination of the percentages of progress in the process.

- **Challenges**

The main challenge related to the investigations for presumption of illicit enrichment is the lack of cooperation from the financial institutions, based on the legal regulations in force. According to the law of the financial system of Honduras, they can only provide information from the last 5 years and the national congress through its legislative chamber can, through a bill, change the article regarding the possession of financial information by financial institutions on deposits and others, with the continuous monitoring that the Forensic Auditor performs to obtain the information. Similarly, there is a limitation with international investigation agencies since there is no domestic regulation that allows for the exchange of information between SAIs on the financial footprint of transactions of those investigated anywhere in the world.

- **Results**

There have been many successful results; taxpayers who keep prison and seizure of goods of illicit origin.

Others are in the process of defending themselves before the Honduran Courts of Justice, with these investigations of presumption of Illicit Enrichment carried out by the Superior

Court of Accounts (SAI Honduras), it is expected that millions of lempiras (official currency of Honduras) of illicit origin will return to the public treasury, without forgetting that this requires the support of the Supreme Court of Justice and the excellent accusation of the Public Ministry.

In addition, the identification of the presumption of licit enrichment has been improved with the strengthening of the processes through international cooperation, through the Millennium Challenge Account (UMBRAL Program) which supported with a consultant in illicit enrichment in the years 2018 and 2019, which together with this Unit and the Special Audit Management (GAE) as technical counterparts achieved the approval and implementation of the first manual of illicit enrichment. This allows for a less subjective form of calculation with defined thresholds. Without undermining the strengthening of ethical principles by the officials and employees in charge of implementing the good practice, it is also expected that there will be a warning program to support the detection of the increase in assets of government officials.

9. Conclusions and recommendations

The construction of this manual contributes to a greater visibility of the contributions of public auditing and other services that SAIs carry out to combat corruption throughout its whole cycle. In addition, it denotes the commitment of the members of the GTCT in the application of the diverse mechanisms contemplated in international standards and the supreme audit institutions international community. In this sense, a moderate and incipient degree of standardization of good practices and success stories has been revealed. For example, it has been highlighted the promotion of integrity and citizen participation

as actions adequately employed by SAIs to guarantee ethical actions and generate trust in the public. Likewise, the use of new information technologies presents opportunities to quickly detect irregularities in the management of public resources. On the other hand, it is recognized that, in most cases, the existence of national or institutional regulations is necessary to implement the collected initiatives; at the same time, it is necessary to establish units for the institutionalization of programs or projects within the organization.

Additionally, emerging cases have been evidenced where attention is being paid to the importance of collaboration between SAIs and various actors, such as audited entities to prevent corruption and improve integrity systems, or more specific cooperation scenarios, such as those with Public Ministries, in the field of criminal investigations. In addition, jurisdictional SAIs have used forensic audits to advance the investigation of illicit enrichment. Thus, these new initiatives -although less standardized- point to new strategies for GTCT members to fight corruption.

In this way, the practices and success stories discussed could become, with greater deliberation by the members of the GTCT, a comprehensive anti-corruption strategy for the benefit of external control bodies in the region. In addition, it is recommended that the practices and cases of current successes in the SAIs that participated in the preparation of this Manual be enhanced through the study and recognition of improvements of such initiatives to generate a holistic application of the anti-corruption strategies that the SAIs would have. at your disposal (see annex 1). With that in mind, it would work on two levels, focusing on the national and transnational level. Finally, it is recommended to update the Manual every three years; considered a reasonable time to present progress in improving practices or incorporating new anti-corruption initiatives.

Annex 1.

Scope	Practices	Suggestions to enhance current practices
Internal Control	Adoption of Declarations in the OLACEFS Framework to strengthen internal control	To continue promoting, within the framework of OLACEFS, statements and comparative research on internal control.
	Issuance of standards under international and national frameworks, as well as a risk management vision	To create spaces for exchange to learn about the national regulatory innovations of the national internal control systems
Promotion of Integrity	Codes of Conduct and Ethics Committees	To evaluate the application of the Codes of Conduct as indicated by ISSAI 130, citizens could be included in that process. Continuously update unethical practices.
Citizen participation	Citizens complaints channels	To get involved in the development of national strategies for the protection of whistleblowers. The SAI scheme could serve as a reference. UNODC could provide advice on this issue.
	Citizens networks	To analyze the institutional needs to maximize the management of citizen participation units or related units that promote citizen involvement in public auditing.
	Citizen surveillance file for compliance or improvement of public policies	To incorporate strategic allies and other oversight bodies in the application of the citizen surveillance file.

Use of information technologies	Improvement of systems to consult audit reports	<p>To consult civil society organizations, academia, audited entities, international organizations regarding search options and the full understanding of the report. To modify the presentation of the reports according to these results.</p> <p>To join projects such as ODS. OLACEFS to make the audit reports related to the audit of the 2030 Agenda available in a single repository.</p>
	To use of data analysis and big data to detect irregularities in public procurement	To engage with stakeholders and technologically mature SAIs to study the feasibility of emulating data analysis application strategies in the control of public purchases.
	Use of artificial intelligence to detect potential increases in the assets of public servants and enhance communication with citizens	To engage with stakeholders and technologically mature SAIs to study the feasibility of emulating strategies
Articulation and investigations	Inter-institutional cooperation	To promote or lead - if possible - multisectoral platforms for the development of strategies or investigations on acts of corruption.
	Investigation for presumption of illicit enrichment	To develop new methodologies - using technology - in the framework of investigations for illicit enrichment by entities with jurisdictional functions.

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