

# IDIGI·EFS·2017

INDEX OF INFORMATION AVAILABILITY TO THE PUBLIC  
ON THE INSTITUTIONAL MANAGEMENT OF SAI

**A tool for the design and innovation of strategies  
of access and dissemination of information for citizens**

EXECUTIVE SUMMARY

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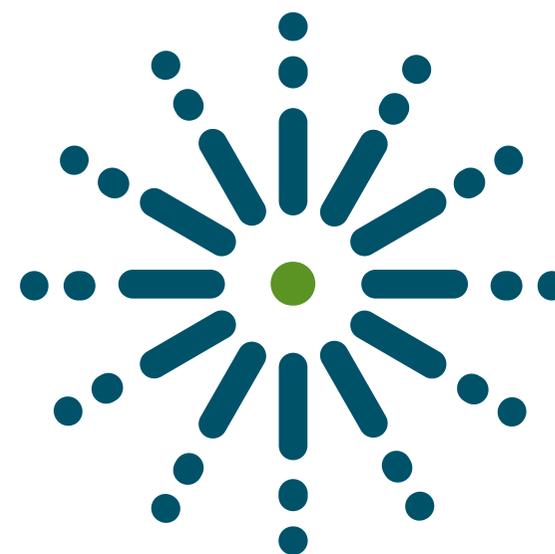
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### **Editorial**

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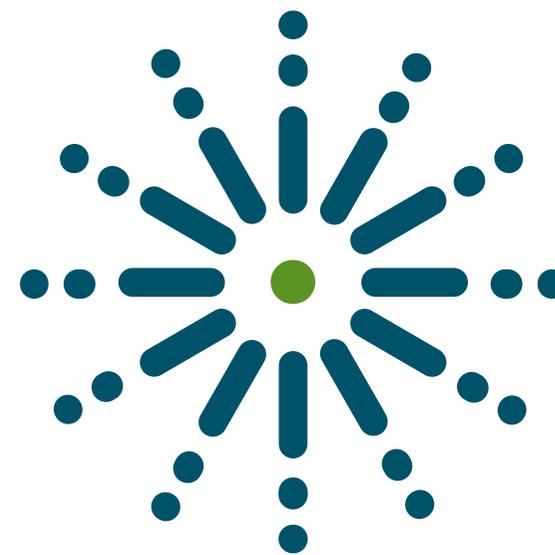
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## Presentation

The International Standards of Supreme Audit Institutions – ISSAI,<sup>1</sup> have marked an important path in the process of strengthening the quality of government oversight and control, as a contribution to the improvement of the public sector, in addition to encouraging Supreme Audit Institutions to share information, with citizens and other stakeholders, the scope, results, and impacts of their work in the lives of citizens.

In particular, ISSAI 12 on *“The Value and Benefit of Supreme Audit Institutions – SAI- marking the difference in the lives of citizens”* presents major challenges for the development of institutional management of SAI, including improving institutional arrangements to strengthen accountability, integrity and transparency in their own operations. To assume these challenges implies, among other things, to make efforts to strengthen the capacities of citizens by creating spaces for communication and dialogue aimed at a greater understanding and recognition of the audit work, considering that today citizens demand more and better quality public services and require more efficient governments and institutions.

In this regard, the availability and access to public information is particularly important, as 193 member countries of the United Nations committed themselves to achieving the goals proposed in Agenda 2030 as Sustainable Development Objective 16, goal 10, *“Ensuring public access to information and protecting fundamental freedoms, in accordance with national laws and international agreements.”* Such a situation requires not only the recognition of the importance of public access to information, but also constitutes a solid foundation that contributes to the construction of knowledge and dissemination of progress in the fulfillment of all objectives of the Development Agenda 2030.

The initiative to construct an Index of Availability of Information to citizens on the Institutional Management of Supreme Audit Institutions *IDIGI-EFS 2017* has its antecedents in the Declaration of Asuncion 2009 *“Principles on Accountability,”* which marked a path in promoting good governance under the leadership of SAI.

In 2014, with the technical and financial support of the Corporacion Accion Ciudadana Colombia – AC-Colombia, after an important process of collective construction and validation with academic, government, media, legislative, Supreme Audit Institutions and civil society organizations of Latin America, two tools were produced for the application of the principles of the Declaration of Asuncion: *The Guide for the Implementation of the Principles of Accountability of the Declaration of Asuncion* and the

<sup>1</sup> *The International Standards of Supreme Audit Institutions (ISSAI) establish the requirements for the professional functioning and administration of SAIs and the fundamental principles in the control of public entities. ISSAI are issued by the International Organization of Supreme Audit Institutions (INTOSAI). For more information visit [www.issai.org](http://www.issai.org).*

*Guide for Accountability of the SAI to the Public*, both aimed at facilitating the implementation of good practices in the areas of transparency, accountability, and citizen participation.<sup>2</sup> These guidelines were approved by the XXIV General Assembly of the Latin American and Caribbean Organization of Supreme Audit Institutions—OLACEFS in 2014, held in Cuzco, Peru.

Thus, within the framework of the technical cooperation agreement for the promotion of good governance signed between OLACEFS and Accion Ciudadana Colombia –AC-Colombia, the Technical Commission for Good Governance Practices – CTPBG, incorporated in its Operational Plans of 2016 and 2017 the development of a baseline to inquire about the current status of implementation of the SAI Accountability Guide to citizens. In 2016, the criteria were defined and tools were constructed for the collection of information, giving rise to the *Index of Availability of Information to citizens on the Institutional Management of Supreme Audit Institutions – IDIGI-EFS 2017. A tool for design and innovation of strategies for access and dissemination of information to citizens*.

The *IDIGI-EFS 2017* has several purposes: first, that SAI have a comparative analysis of the state of the availability of information on the scope of control, management and results of the audit, as a contribution to the accountability from SAI to citizens and to the construction of good government practices in the face of the challenges of oversight of SDG; secondly, that from the results obtained in the first measurement, the SAI members of OLACEFS activate institutional mechanisms to improve their levels of information availability to citizens and other stakeholders, design and implement strategies to improve their results and share this experience with other regional organizations of SAI, members of the International Organization of Supreme Audit Institutions INTOSAI; and thirdly, that citizens, civil organizations and other stakeholders should be aware of the information available to SAI and their usefulness in exercising oversight over public management based on standards and results obtained by SAI in the process of implementation of the provisions of the XXIV General Assembly of OLACEFS of 2014.

The research report containing the results of *IDIGI-EFS 2017* is structured as follows: 1. An executive summary that includes the main conclusions and recommendations of the study; research methodology, the general results, the results by category of analysis, in addition to the most relevant qualitative observations, and an analysis of the results obtained by other related indices. The executive summary is available in Spanish and English. 2. A first chapter with the detailed description of the methodology where the research focus is defined, the design and validation of the methodology

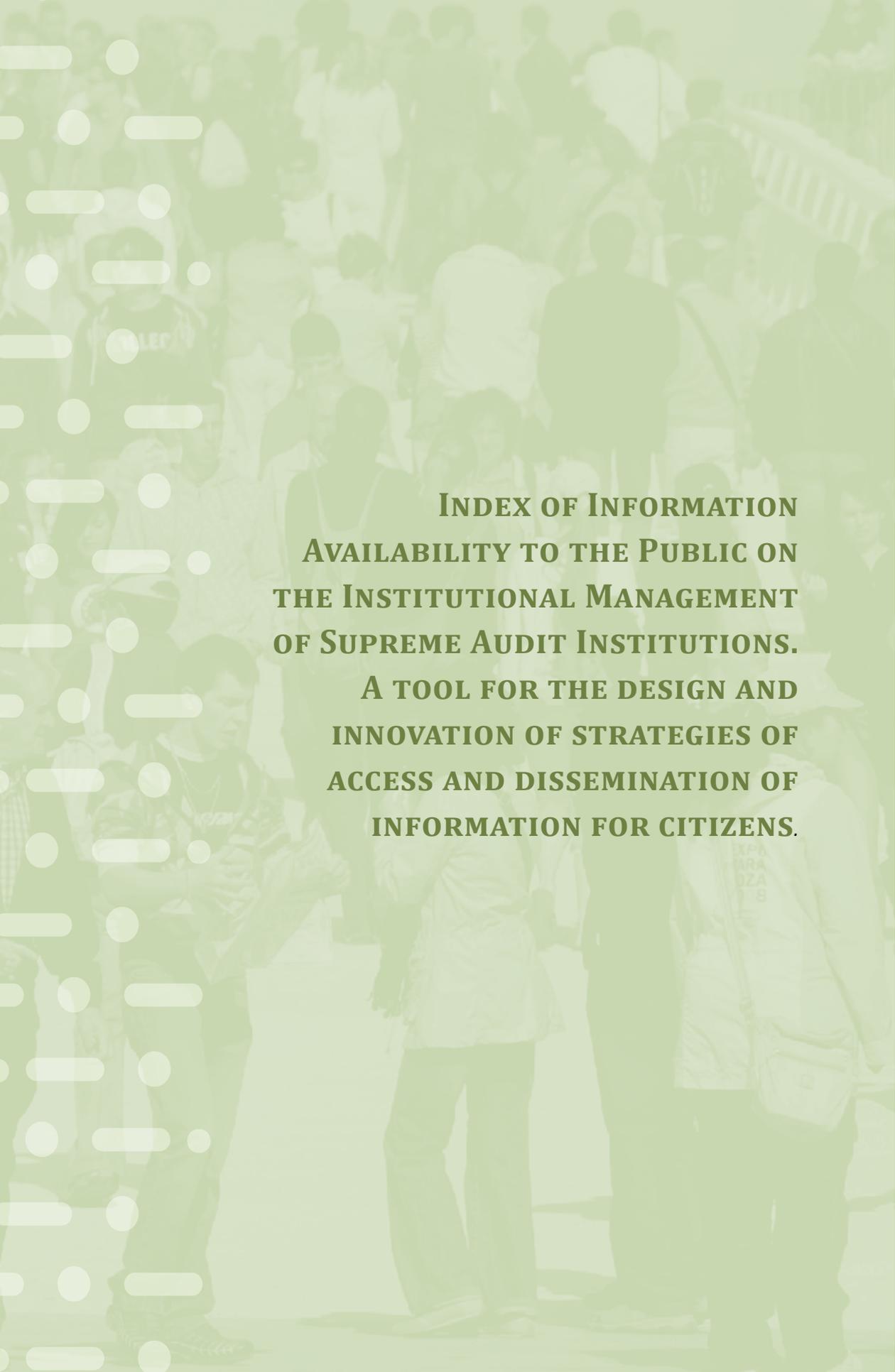
<sup>2</sup> These guidelines can be consulted in the publication: *Supreme Audit Institutions and Accountability: Generating a Common Ground for the Strengthening of External Control in Latin America. Tools for the Application of the Principals of Accountability of the Declaration of Asuncion*, available at: <http://bibliotecavirtual.olacefs.com/gsd/collect/articulos/archives/HASH5cbf.dir/RENDICION.pdf> (Recuperado el 20 de septiembre de 2017)

and tools for data collection, the data analysis strategy and the limitations of research. 3. A second chapter that presents *IDIGI-EFS 2017*, which includes an interpretation of the overall results and categories of analysis, considering aspects such as diffusion of the SAI institutional framework, dissemination of the scope of institutional oversight and control, the dissemination of the scope and results of the institutional control over the accountability of audited entities. Also, this chapter presents in detail the results obtained by country considering the 22 SAI members of OLACEFS; 4. A third chapter that presents an analysis of the results of *IDIGI-EFS 2017* compared to other related indexes such as the *Transparency International Corruption Perceptions Index 2016* and the *Latinobarometro 2016* prepared by the civil organization Latinobarómetro; and finally the conclusions and recommendations. Also included in the report are the documents and references developed during the research, which are available in the electronic version, which will be available on the institutional website of OLACEFS and the Accion Ciudadana Colombia – AC-Colombia website.

In particular, the research team thanks the SAI of Argentina, Belize, Brazil, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru and Puerto Rico for the contributions made to the validation of the results of *IDIGI-EFS 2017*, as well as to the president of the Technical Committee of Good Governance Practices, Mr. Jesus Rodriguez, Auditor General of the Republic of Argentina and Dr. Miriam Beatriz Insausti for the coordination within the OLACEFS to carry out the present investigation.

It remains to be added that this research, is an independent research generated by a civil organization whose scope impacts on two aspects: on the one hand, to advance understanding and analysis on the state of the situation in the region and, on the other hand, serve as a reference and support for the implementation of best practices with a view to measuring 2019.

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Executive Director - AC-Colombia.



**INDEX OF INFORMATION  
AVAILABILITY TO THE PUBLIC ON  
THE INSTITUTIONAL MANAGEMENT  
OF SUPREME AUDIT INSTITUTIONS.  
A TOOL FOR THE DESIGN AND  
INNOVATION OF STRATEGIES OF  
ACCESS AND DISSEMINATION OF  
INFORMATION FOR CITIZENS.**

## **Executive Summary**

**D**uring recent years the interest of many investigators from different disciplines has concentrated in inquiring over the power of information in the consolidation of democracy and its impact on the creation of more inclusive societies, the use of new communications technologies as a tool to combat poverty and inequality, the potentials of the availability and access of information to impulse transparency and responsibility of governments, as well as its benefits to promote the civic participation of citizens and communities.

Today there exists a consensus that the development and use of communications and information technologies constitute an important tool for approaching distinct aspects of civil society; from education, the environment, and governance, to the form that people and communities relate in their day-to-day lives. However, we still have far to go towards a *society of information* where the technologies facilitate the capacity to generate, innovate, use, understand and share the information and knowledge that potentiates development and the improvement of the quality of life of citizens. Factors such as the limited access to information by important segments of the population, the precarious connectivity in some rural zones of Latin America and the Caribbean, and also the concentration of information in select sources, the low levels of technological literacy with mobile devices, and the persistent limitations of freedom of expression<sup>3</sup>, continue to represent an important challenge in the reality of many countries in the region.

An important step in recognizing this challenge was constituted in the *Declaracion de Lyon*<sup>4</sup> about the access to the information and development as a call to the member states of the United Nations to assure, in the framework of the Sustainable Development Goals -- SDG *the access to all people the information so that they are able to understand it, use and share it, with the objective of promoting a sustainable development and democratic societies.*

In this way, the access and availability of the information related to the management and the results of institutional control and the accountability of the Supreme Audit Institutions has particular importance in respect to follow-up and review of the Sustainable Development Goals, because of its contributions to the improvement of government conditions for its respective implementation. Therefore, although the responsibility of the implementation, follow-up, and monitoring of the SDG falls principally on the governments of the respective countries which assumed the commitments of the Agenda 2030, the SAI play a fundamental role due to their position

<sup>3</sup> For more information on this subject, please consult: *Unesco Global Trends in Freedom of Expression and Media Development – Regional Situation in Latin America and the Caribbean* en <http://unesdoc.unesco.org/images/0022/002290/229042S.pdf> (Recuperado el 19 de septiembre de 2017)

<sup>4</sup> The Lyon Declaration of 2014 was made public at the World Congress of Libraries and Information and was signed by more than 125 organizations that make up the International Federation of Library Associations and Libraries in order to influence the Development Agenda of the United Nations. Available at: <http://www.lyon-declaration.org/> (Recuperado el 15 de septiembre de 2017).

in the national systems and the contributions that they can realize in the, “*review of progress, monitoring, and the implementation and identification of new opportunities*”<sup>5</sup> for improving the results of the SDG.

Consequently, the *Index of Available Information for Citizens about the Institutional Management of the Supreme Audit Institutions – IDIGI-EFS 2017* has various functions. Primarily, to inform on the accountability of the SAI; secondly, to point out the areas where it is necessary to implement strategies to guarantee the right of access and availability of information to citizens; and in third place, to generate new paths and areas of action for the construction of good governmental practices in the region.

### Principal conclusions and recommendations of the study

Based on the results obtained in the first measurement of *IDIGI-EFS 2017*, the study concludes:

1. The 2017 survey revealed that SAI members of OLACEFS are at a medium level of availability of information to citizens and other stakeholders, with a regional average of 51 points. Beyond Rankin’s results and despite the asymmetries presented among the 22 SAI observed, sufficient capacities and innovations are evidenced that can be used and shared to adjust their strategies and advance in the improvement of the availability of information to the citizens on the institutional management of SAI, with a view to measuring 2019.
2. The categories of analysis proposed for the study made it possible to detect the status of each of the SAI in terms of availability of information and to identify and formulate possible work paths for the design and innovation of strategies for accessing and disseminating information. At a regional level, several challenges should be addressed.

In relation to the dissemination of the institutional framework, the results show that, despite having sufficient information on the organizational structure and institutional policy, the greatest shortcomings were detected in relation to the availability of information on the management of resources destined for audit work. In this regards, it is a priority for SAI to direct their strategies toward providing more information related to: the sources of budget financing, including coordination mechanisms and procedures for their allocation; the approved annual budget showing the allocation in detail; analysis of the behavior of SAI finances, compared - with the scope and results of audit work; and semi-annual reports on budget execution, in addition to the results and provisions of its financial statements.

<sup>5</sup> INTOSAI. *Preliminary Document XXII INCOSAI. Theme I. Sustainable Development Objectives. How can INTO-SAI contribute to the 2030 Agenda for Sustainable Development of the United Nations, including good governance and strengthening the fight against corruption?. 2016.*

In relation to the diffusion of the scope of institutional oversight and control, the results show that SAI favor the availability of information on their competence to carry out institutional control of public resources, as opposed to the annual planning of oversight considering the criteria for its formulation, the type of audit to be performed, and the expected results of the exercise. It is therefore necessary for the SAI to direct their strategies towards providing more information to the public on aspects such as: presentation of audit results and follow-up to audit provisions or recommendations to citizens and stakeholders, through public hearings or press conferences, convening institutional leaders. Facilitating this information will contribute to the creation of spaces for openness and dialogue regarding the results of control, recommendations or audit provisions and the promotion of oversight of institutional improvement plans. In the same way it is advisable to make available to citizens and other interested parties explanatory information about the expected results of the audits included in their Annual Audit Plan, so that they can identify the guidelines, purposes and scope of audits.

In relation to the availability of information on the scope and results of institutional oversight over budget cycle control, the research was able to detect that SAI favor the provision of information related to the work of auditing the budgetary cycle, as opposed to providing information on the results and impacts of the audit of government management. Consequently, it is necessary that SAI that make all information available to citizens continue to do so, and those that do not yet, direct their strategies to disseminate the characteristics of the budgetary process in their country, as well as the results and impact of audit work, because this information will allow citizens and stakeholders to identify the functioning of the budget process and know the competencies and responsibilities of SAI in a timely manner in this process.

In regard to the dissemination of the scope and results of institutional control over the accountability of the audited entities, the results show that some of the SAI members of OLACEFS recognize the importance of providing information related to the fulfillment of the goals of the social programs that they audit and the economic and social benefits generated by audit work, as opposed to providing information related to the institutional actors responsible for accountability, the internal and external factors that determine the quality of the same and the recommendations or provisions resulting from the evaluation exercise. It is therefore necessary for SAI to focus their efforts in this respect, since this information allows citizens to identify the offer of accountability and to be interested in the exercise of oversight, as well as to facilitate spaces where citizens and other stakeholders are aware of the technical aspects that allow proposing alternatives to overcome the limitations detected in the evaluation and audit exercises carried out by SAI.

3. The study considered it relevant to compare the results of *IDIGI-EFS 2017* with the results of other regional indices such as Transparency International’s *Corruption Perception Index 2016* and *Latinobarometro 2016*. The analysis was ba-

sed on the following assumptions: a. That a greater availability of information on the institutional management of SAI is a tool for citizens to exercise their rights and to demand accountability from officials, based on the consideration of the actions of their governments as a basis for informed debate on these actions; b. That greater availability of information on the institutional management of SAI contributed to a better understanding of the performance of the public function and therefore of the governments, as well as to enable new interrelations with the citizens oriented to their inclusion and participation in the oversight of the public management; and c. That a greater availability of information on the institutional management of the SAI increases citizens' understanding of public finances, generating better levels of trust between citizens and state institutions.

The results of this analysis showed a higher or lower correlation of the variables studied, depending on the particular situation of each SAI or country. In general, the obtained results allow to infer that:

- a. The level of availability and quality of information, increased transparency and a consequent reduction in the perception of corruption go hand in hand with the need to realize efforts from the citizens to enforce the right to free access to information as a guarantee for their participation in the control of public management.
- b. The availability of information related to government oversight provides inputs for citizens to construct a public trial that allows them to have a voice and access to the decision-making spaces that characterize democracy. For this reason it is necessary for SAI to continue exploring new forms of interrelation, to increase the levels of democratization of the institutional oversight they exercise, based on citizen aspirations.
- c. The availability of information related to the management of audited entities is not sufficient to determine the degree of approval of governments. For this reason it is necessary for SAI to strengthen their strategies for disseminating information on the results of their audit work to citizens and other stakeholders, as a contribution to a better understanding of the performance of the public function and therefore of the governments, as indicated in some of the good practices identified during the present investigation.
- d. The availability of information related to the audit is not a single factor in determining the degree of perception about the possibilities of eradicating corruption. It is therefore necessary for SAI to consider citizens' demands for the public and the social as an opportunity to join efforts in the fight against corruption and to improve the quality of institutional control and oversight, as well as to rely on the means of communication to disseminate the scope, results and impacts of the control they perform.
- e. The availability of information related to the auditing of public finances is

not sufficient to determine the perception of satisfaction with the economy. Therefore it is necessary for SAI to develop dissemination strategies that increase citizens' levels of understanding about public finances, while providing analysis for the assessment of government actions against macroeconomic and microeconomic variables, particularly in the face of the current challenges of monitoring Sustainable Development Goals.

- f. The availability of information related to the audit is not sufficient to determine the image of progress or setbacks of a country. It is therefore necessary for SAI to develop strategies for disseminating the results of institutional control and auditing so that citizens can construct a public judgment based on technical and objective criteria. But beyond the image, oversight is a determining factor in the progress of a country, considering its contribution to the improvement of governments in aspects such as the attention to basic needs, the use of available resources and opportunities for the development of human potential.

### Method of Investigation

The process of investigation developed for the construction of the *IDIGI-EFS 2017* considered the following criteria to calculate the ranking of availability of information: a. The availability of information in the institutional website of the SAI; b. The ease of accessing the information; c. The clarity and coherence the supplied information; d. The innovations in the presentation and forms of disseminating the information. Similarly, four categories of analysis were established whose purposes of measurement are summarized in Table 1. Of the report:



Table No.1 IDIGI-EFS 2017 Definition of categories and purpose of the measurement.

	CATEGORY	PURPOSE OF THE MEASUREMENT
1	Dissemination of institutional framework of the SAI.	Identify if the SAI propagates sufficient information about the valid normativity concerning its activities, scope, projections, and organization, through its institutional website.
2	Dissemination of the scope of institutional control and audit	Identify what type of information the SAI shares about its activities in auditing and control through its institutional website.
3	Dissemination of the scope and results of institutional control over the audit of the budgetary cycle.	Identify if the SAI shares the scope and results of the audit of the budgetary cycle and presents concrete results of stated audit to citizens and stakeholders through its institutional website.
4	Dissemination of the scope and results of institutional control over the accounting of its supervised entities.	Identify if the SAI shares the scope and results of the institutional control over the accounting of its supervised entities and presents the concrete results of stated control to citizens and stakeholders through its institutional website.

Source: IDIGI-EFS 2017 - AC-Colombia

To establish a standardized criteria of measurement, a point system was assigned by considering pertinence, relevance, utility and opportunity of the available information in the institutional websites of the SAIs, in the manner that is hereby described:

**1. Dissemination of the institutional framework of the SAI**

This category considered 45 questions that aimed to inquire about the provision of key pertinent information that permits citizens know about important aspects such as the organizational structure, the institutional policy oriented towards the utilization and management of the resources for the auditory process. Because this category constitutes basic information about institutional activities of the SAI, it was assigned a value of 10 percentage points. Those SAI which reported the totality of the information obtained 10 points out of 100.

**2. Dissemination of the scope of institutional control and oversight.**

This category considered 14 questions that aimed to inquire about the availability of information about the activities of the SAI in relation to institutional control and oversight with the purpose of identifying the elements that they offer to the citizens in order to understand and evaluate the public management. Because this category comprises aspects that contribute to the generation of capacities and improved understand-

ing of the works and results in as far as the auditing of the SAIs it was assigned a value of 20 percentage points. Those SAI that reported a totality of the information obtained 20 points out of 100.

**3. Dissemination of the scope and results of institutional control about the audit of the budgetary cycle.**

This category incorporated 4 questions that aimed to inquire about the availability of information of the audit of the budgetary cycle in its different phases, as well as the results obtained during this process. Because the budget is the instrument par excellence which shows how resources are assigned from the treasury and that the efficiency in its assignment and execution can be guaranteed, in part, by the SAI, the value assigned is of 35 percentage points. Those SAI that reported the totality of the information obtained 35 points out of 100.

**4. Dissemination of the scope and results of SAI institutional control over the accountability of audited entities**

This category incorporated 7 questions, which aimed to inquire about the availability of information on the results and impacts of the accountability of entities audited with the purpose of strengthening the understanding of citizens about the management of the SAI and about those aspects that the entities subject to control should be accountable. Because this information permits that the citizen plays an important role in the oversight of public management, the value assigned is of 35 percentage points. Those SAI that reported the totality of information obtained 35 points out of 100.

The methodology conceded a larger value in categories 3 and 4 for the reason that these encompass central aspects of the results of the institutional activity of the SAI in relation with auditing the budgetary cycle and accountability of the entities audited; while categories 1 and 2, they respond to the basic information, usually contained in laws, in the institutional policy, and in the instruments of internal planning.

Similarly, rankings of qualification were established, as describes in Table 3 of the report:



Table No. 3 IDIGI-EFS Ranking of qualification and interpretation.

RATING RANGES	RESULTS	ANALYSIS
Between 90 and 100	Optimal level of availability of information about the institutional management of the SAI for the citizens and other stakeholders.	The information supplied by the SAI about the scope and results of their institutional management and control meets the standards of the OLACEFS on the subject of information and accountability to the citizens. It provides sufficient, detailed, and timely information. There is a high degree of interest of the SAI in providing citizens with quality inputs for the exercise of oversight of different aspects of the management of resources as well as the scope of the audit. The level of availability of information is optimal.
Between 70 and 89,99	Good level of availability of information about the institutional management for the citizens and other stakeholders	The information supplied by the SAI about the scope and results of institutional management and control present adequate levels in terms of information and accountability. The information supplied to the citizens and stakeholders provides inputs for the monitoring and exercising oversight of public management. The level of access to the information is good.
Between 50 and 69,99	Medium level of availability of information on institutional management to citizens and other stakeholders.	The information supplied by the SAI through their institutional websites about the scope and results of their institutional management and control presents medium levels in relation to the standards of the OLACEFS on the subject of information and accountability to the citizens. The information provided by the SAI provides some basic inputs that motivate oversight and citizen monitoring of the audit.
Between 0 and 49,99	Low level of availability of information about institutional management for citizens and stakeholders.	The information supplied by the SAI about the scope and results of their institutional management and control present low results in relation to the standards of the OLACEFS on the subject of information and accountability to citizens. The low level of availability of information to citizens and stakeholders limits the understanding about administration and the oversight of public resources, making difficult the public recognition of institutional activities and the benefits of accounting work. The level of access to information is low.

Source: IDIGI-EFS 2017 - AC-Colombia

Once the criteria had been defined, categories and ranking of qualification, the team of investigators of the AC-Colombia proceeded to realize two tests for adjustment and validation of the methodology, the first one with 12 SAI members of the OLACEFS in November of 2015 and the second with 3 SAI in 2016, both of which were conducted under the coordination of the Technical

Commission for Good Government Practices and which permitted the fine tuning of aspects such as the reach and formulation of the questions, the valorization assigned to each category, and the final definition of the *Matrix for the construction of the index of availability of information to citizens of the institutional management of Supreme Audit Institutions—IDIGI—EFS*, in 2016.

The final measurement obtained for the *IDIGI-EFS 2017* was realized between the 1st and 30th of June and included a process of validation and verification of the information during the months of July and August, under the coordination of the *Technical Commission for Good Government Practices* with the 22 SAI members of the OLACEFS. To this solicitude, the following SAI responded: Argentina, Belize, Brazil, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru and Puerto Rico, whose contributions were incorporates in the final results and analysis.

The matrix was completed verifying the following: 1. The existence or not of the information corresponding to the 70 questions that conform the IDIGI-EFS in the institutional websites of the 22 SAI members of the OLACEFS; 2. The registration of the website as a source of verification of the response obtained; 3. The supporting image of the information found; 4. Observations that may arise from the review of information by the research team to support the qualitative analysis, which are an integral part of the present study.

Once the information was collected, the data was analyzed in three phases: Firstly, the analysis of descriptive statistics for each of the questions, which included analysis of data, values, scores and distribution frequency; secondly, a reliability analysis of the measurement instrument was carried out, which included a validation of the results against the consistency of the supports, and the validation of the observations against the criteria of availability of information, ease of access, clarity and consistency and innovations in the presentation of information; and third, an inferential statistics analysis was performed comparing the results of *IDIGI-EFS 2017* with *Transparency International's Corruption Perceptions Index 2016* and with the *2016 Latinobarómetro* indices related to the perception of support for Democracy, perceived satisfaction with the economy, perceived government approval, the perceived image of the country's progress, and the perceived possibility of eradicating corruption from politics.

During the development of the research there were some limitations. First, although the analysis was based exclusively on the information available through the institutional websites of the SAI, justified by the increasing use of the internet, the improvement of physical infrastructure and connectivity in Latin America, this study did not consider other formal or informal channels, means and mechanisms through

which SAI could be disseminating information to citizens and stakeholders; second, the analysis of inferential statistics to compare the results of *IDIGI-EFS 2017* with the Corruption Perceptions Index and Latinobarómetro 2016 was not able to include all of the 22 member countries of OLACEFS, considering that for Belize, Cuba, Curazao and Puerto Rico, there is no information available, due to their exclusion from the studies considered; and third, during the process of validating the results, eight SAI did not respond to the request made by the *Technical Commission on Good Governance Practices* of OLACEFS, a situation that refers to interpreting the results of these SAI in two senses: first, that the information may be available, even though it may not have been found during the review process and secondly, that the information is not actually available. In these cases, the results obtained by the research team were considered valid, a situation that does not invalidate the methodological approach or its results.

**Results IDIGI-EFS 2017**

**A. GLOBAL ANALYSIS –IDIGI-EFS 2017**

The IDIGI-EFS average result for 2017 registers a total of 51 points, indicating that the information provided by the SAI through their institutional websites on the scope and results of their control management presents average levels against the standards of the OLACEFS in terms of information and accountability to the public, that is, the average level of access to information in the region is medium.

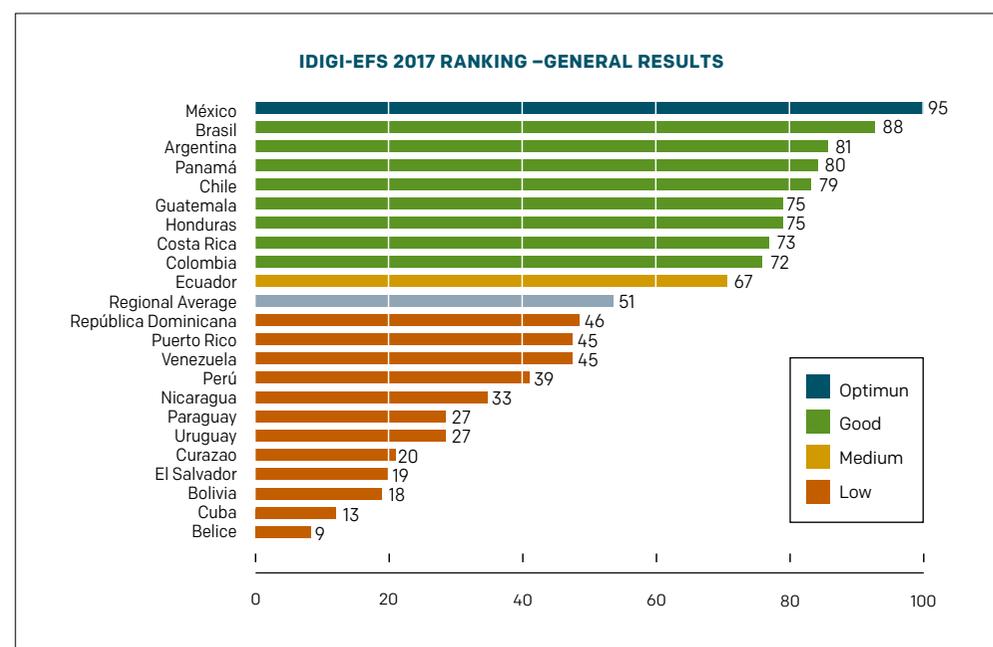


Table No. 4. IDIGI-EFS 2017 General Results for SAI

COUNTRY	SAI	SCORE OBTAINED	RANKING OF QUALIFICATION	VALORIZATION OF RESULTS
Argentina	General Audit Office of the Nation	81	3	Good
Belize	General Audit Office	9	19	low
Bolivia	General State Comptroller	18	17	low
Brazil	Federal Court of Accounts	88	2	Good
Chile	General Comptroller of the Republic	79	5	Good
Colombia	The Comptroller General Office of the Republic	72	8	Good
Costa Rica	General Comptroller Office of the Republic	73	7	Good
Cuba	General Comptroller Office of the Republic	13	18	low
Curazao	General Comptroller Office of the Republic	20	15	low
Ecuador	State General Comptroller	67	9	Medium
El Salvador	Court of Accounts of the Republic	19	16	low
Guatemala	GeneralAccountsComptrollerOffice of the Republic	75	6	Good
Honduras	Supreme Court of Accounts of the Republic	75	6	Good
México	Sumpreme Audit of the Federation	95	1	Optimal
Nicaragua	General Comptroller Office of the Republic	33	13	low
Panamá	General Comptroller Office of the Republic of Panamá	80	4	Good
Paraguay	General Comptroller Office of the Republic	27	14	low
Perú	General Comptroller Office of the Republic	39	12	low
Puerto Rico	Comptroller Office of the Free State of Puerto Rico	45	11	low
República Dominicana	Accounts Chamber of the Republic	46	10	low
Uruguay	AccountsCourt of the Oriental Republic of Uruguay	27	14	low
Venezuela	General Comptroller Office of the Bolivarian Republic	45	11	low

Source: IDIGI-EFS 2017 - AC-Colombia

Figure 1. IDIGI-EFS 2017 Ranking –General Results.

Source: IDIGI-EFS 2017 - AC-Colombia

As Shown in Figure 1. Ranking General Results, only one SAI out of a total of 22 achieved a score above 90 points. The Superior Audit of the Mexican Federation, with 95 points, obtained the maximum value of IDIGI-EFS-2017, showing that the information provided by this SAI on the scope and results of its institutional control management complies with the standards of the OLACEFS in the area of information and accountability to citizens. It provides sufficient, detailed and timely information. There is a high degree of interest on the part of this SAI in providing the citizen with quality inputs for the exercise of oversight over the different aspects of the management of public resources, as well as the scope of the audit.

The Federal Court of Accounts of Brazil, the General Audit Office of the Nation of Argentina, the General Comptroller Office of the Republic of Panama, the General Comptroller of the Republic of Chile, the General Accounts Comptroller Office of the Republic of Guatemala, the Supreme Court of Accounts of the Republic of Honduras, the General Comptroller Office of the Republic of Costa Rica, and the Comptroller General Office of the Republic of Colombia, for a total of eight SAI members of OLACEFS, were in the range of 70 to 89.9 of the IDIGI-EFS 2017, which indicates that the information provided by these SAI presents adequate levels of information and accountability. The level of access to information from these eight SAI is good. The State General Comptroller of Ecuador ranks between 50 and 69.9 points in the IDIGI-EFS 2017, which indicates that the information provided by this SAI through its institutional website, presents medium levels in reference to the standards of OLACEFS in the area of information and accountability to citizens.

Finally, the Accounts Chamber of the Dominican Republic, the Office of the Comptroller of the Free State of Puerto Rico, the General Comptroller Office of the Bolivarian Republic of Venezuela, the General Comptroller Office of the Republic of Peru, the General Comptroller Office of the Republic of Nicaragua, the General Comptroller Office of the Republic of Paraguay, the Accounts Court of the Oriental Republic of Uruguay, the General Comptroller Office of the Republic of Curazao, the Court of Accounts of the Republic of El Salvador, the General State Comptroller of Bolivia, the General Comptroller Office of the Republic of Cuba and the General Audit Office of Belize, for a total of 12 of the 22 SAI, ranged from 0 to 49.9 points in the IDIGI-EFS 2017, indicating that the information provided by these SAI presents low levels in reference to the standards of

OLACEFS in terms of information and accountability to citizens.

**B. RESULTS BY CATEGORY OF ANALYSIS**

As indicated in Figure 3 of the research report, Category 1. Dissemination of the institutional framework of the SAI registers the greatest availability of information to citizens with 68%, followed by Category 3. Dissemination of the scope and results of the institutional control of the SAI on the audit of the budget cycle, with 51%. Third, Category 4. Dissemination of the scope and results of SAI institutional control over the accountability of audited entities, with 50%; and fourth Category 2. Dissemination of the scope of institutional control and audit, with 44%

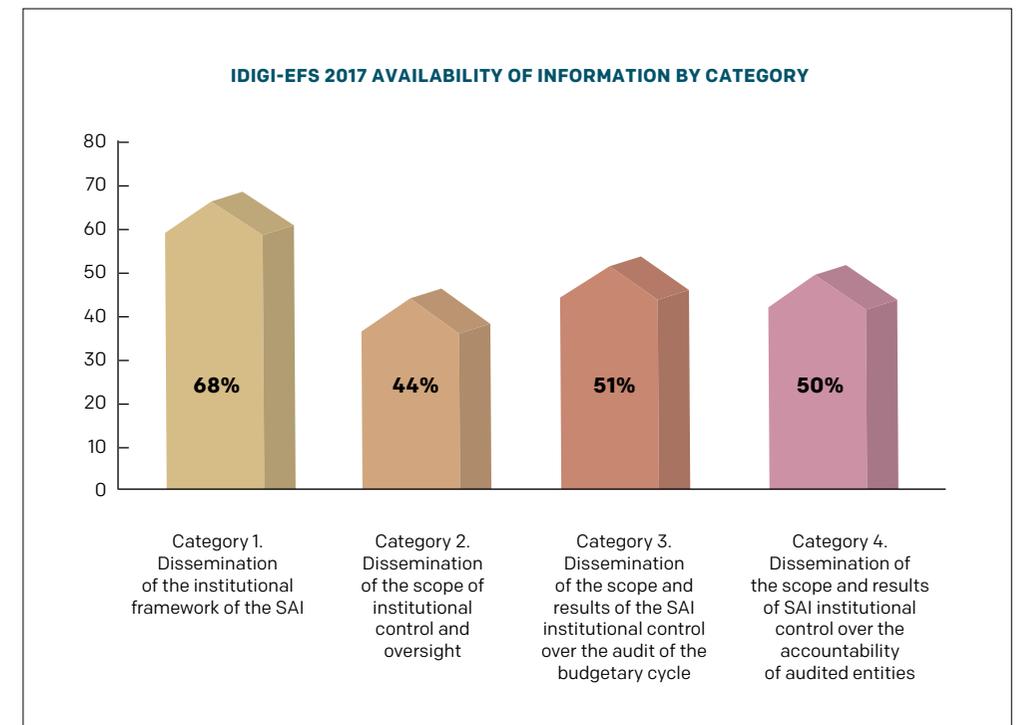


Figure 3 IDIGI-EFS 2017 Availability of information by category.

Source: IDIGI-EFS 2017 - AC-Colombia

In summary, the result of IDIGI-EFS 2017 by categories allows us to observe, in Figure 4 of the report Evaluation of results, the differences between the expected



values and the results obtained.

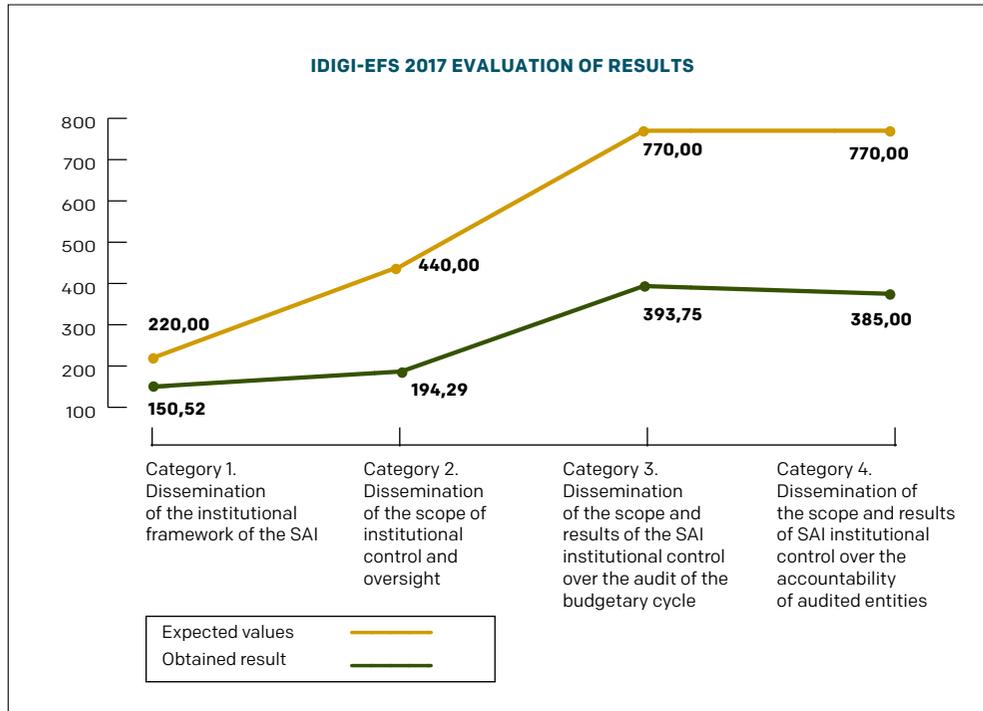


Figure 4. IDIGI-EFS 2017 Evaluation of Results.

Source: IDIGI-EFS 2017 - AC-Colombia

This analysis makes it possible to observe, firstly, that the most important gap is recorded in Category 4. *Dissemination of the scope and results of SAI institutional control over the accountability of audited entities*, where the expected value is 770 and the obtained value is 385, showing a difference of 385 points; and secondly, Category 3. *Dissemination of the scope and results of the SAI institutional control over the audit of the budgetary cycle* with a difference of 376 points. These results suggest that SAI should focus on the design of strategies that increase the availability of information related to these categories.

### Results by Category

#### Category 1. Dissemination of the institutional framework of the SAI.

This category obtained the highest percentage of *IDIGI-EFS 2017*, with 68% of information available, related to the organization, institutional policy, and resource

management for audit work. In particular, SAI have at their disposal 82% of the information on the institutional organization; 79% of the information on the institutional policy, and 60% of the information corresponding to the management of resources.

As can be seen in *Figure 6* of the research report, in *Category 1. Dissemination of the Institutional Framework*, it is shown that 18 of the 22 SAI are above the average of the maximum value of 10 points assigned to this category, with the Supreme Audit of the Federation of Mexico with 9.32 points equivalent to 93% of the available information, while the SAI of Belize, Uruguay, and Curazao with 4.28 and Cuba with 3.33 points are below the average value of this category. Two cases in particular draw attention to these results: the General Comptroller Office of the Republic of Peru, which is at a low level of ranking, in the 12<sup>th</sup> place, occupies the fourth place with more information available in this category; while the General Comptroller of the Republic of Chile, with a good level in the ranking is only a few points above the average

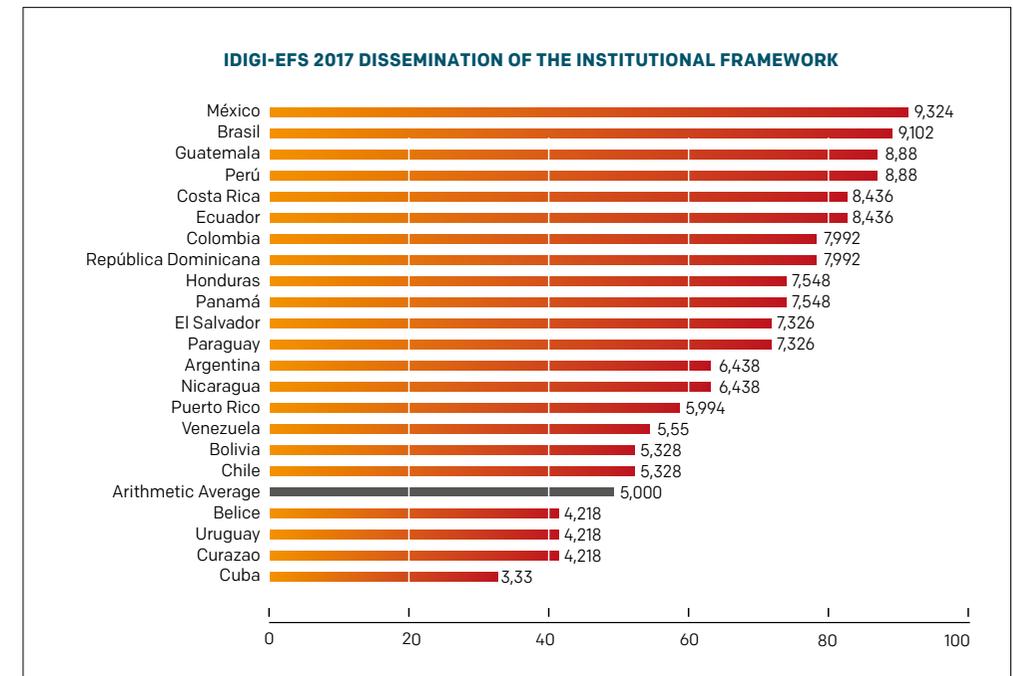


Figure 6. IDIGI-EFS 2017 Category 1. Dissemination of the Institutional Framework.

Source: IDIGI-EFS 2017 - AC-Colombia

In summary, this category, composed of 45 questions, shows that SAI privilege the availability of information about the organizational structure and institutional policy, as opposed to the information related to the management of the resources allocated to audit work. Consequently, it is necessary to direct its strategies towards the

provision of more information to citizens, related to aspects such: sources of budget financing, including mechanisms and coordination procedures for their allocation; the approval of annual budgets showing the allocation in detail; analysis of the performance of SAI finances by comparing their behavior with the scope and results of audit work; and semi-annual reports on budget execution, in addition to the results and provisions of its financial statements.

**Category 2. Dissemination of the scope of institutional control and oversight.**

This category had the lowest percentage of *IDIGI-EFS 2017*, with 44% of the information available, related to the institutional work of SAI, control competencies, planning, results and analysis of audit work.

As can be seen in *Figure 8* of the research report, category 2. Dissemination of the scope of control and oversight, shows that eight of the 22 SAI; Argentina, Chile, Mexico, Colombia, Dominican Republic, Bolivia, Peru and Puerto Rico are above the average value of 20 points assigned to this category, with the General Comptroller of the Republic of Chile standing out with 17.14 points equivalent to 86% of the available information, while the SAI of Belize, Cuba, Paraguay and Uruguay, with 4.29 and Venezuela with 2.86 points, are below the average value of this category. Two cases in particular draw attention to these results: the General State Comptroller of Bolivia, which is in a low ranking, in 17<sup>th</sup> place, ranks 4<sup>th</sup> with more information available in this category, while the Federal Court of Accounts of Brazil, with the second place in the ranking overall, is below average.

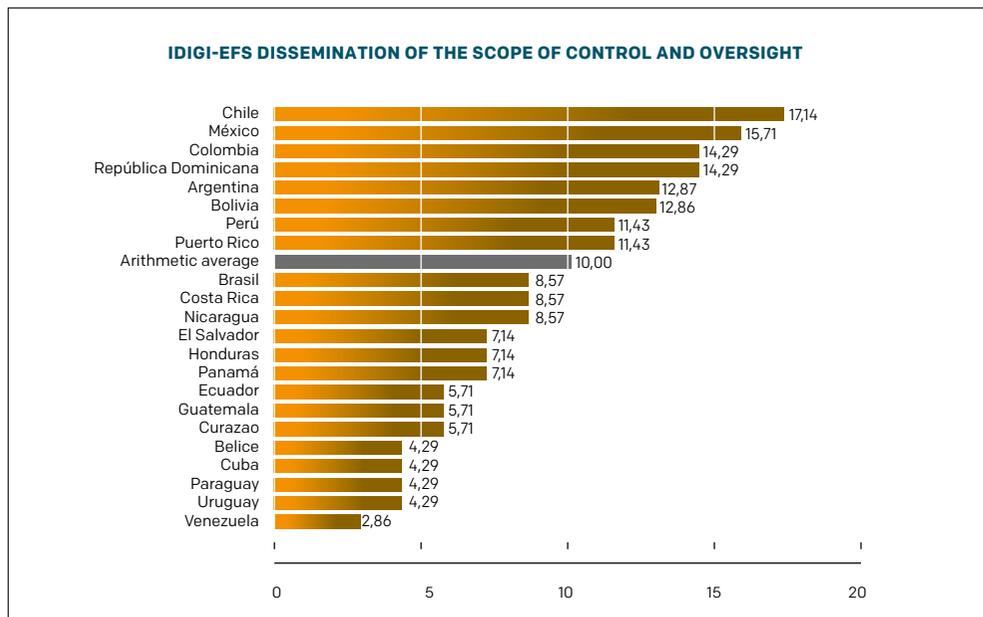


Figure 8. IDIGI-EFS Category 2 Dissemination of the scope of control and oversight.

Source: IDIGI-EFS 2017 - AC-Colombia

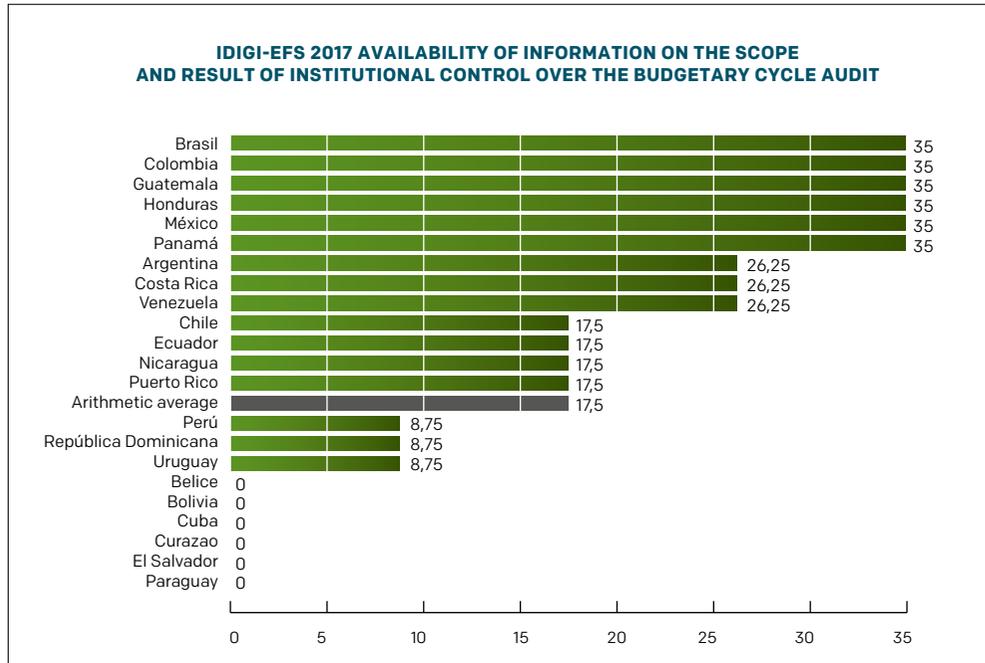
In summary, this category, consisting of 14 questions, shows that SAI favor the availability of information on their competence to carry out institutional control of public resources, including agencies, entities, programs, and oversight issues, as opposed to the annual planning of oversight considering the criteria for its formulation, the type of audit to be performed, and the respected results of the exercise. It is therefore necessary that the SAI direct their strategies towards providing more information to the public on aspects such as: presentation of audit results and follow-up to audit provisions or recommendations in audience of citizens and stakeholders, through public hearings or press conferences, convening institutional leaders. Facilitating this information will contribute to the creation of spaces for openness and dialogue regarding the results of the control, recommendations or audit provisions and the promotion of social control for the implementation of institutional improvement plans. Likewise, it is advisable for SAI to make available to citizens and other stakeholders explanatory information on the expected results of the audits included in their Annual Audit Plan in a way that allows them to identify the guidelines and purposes of the audits.

**Category 3. Availability of information on the scope and results of institutional control over the budgetary cycle audit.**

This category ranked second in the percentage of *IDIGI-EFS 2017*, with 51% of the information available, related to the audit of the budget cycle in its different phases, as well as the results obtained during this process.

As can be seen in *Figure 10* of the research report, *Category 3. Availability of information on the scope and results of the SAI institutional control over the budgetary cycle audit*, shows that 9 of the 22 SAI: Argentina, Brazil, Colombia, Costa Rica, Guatemala, Honduras, Mexico, Panama and Venezuela are above the average of the maximum value assigned of 35 points in this category, with the SAI of: Brazil, Colombia, Guatemala, Honduras, Mexico and Panama standing out with 100% of the information available in their institutional websites, while the SAI of Peru, Dominican Republic, and Uruguay with 8.75 points are below the average value of this category. The SAI of Belize, Bolivia, Cuba, Curazao, El Salvador and Paraguay do not provide any information. A special case is worthy of note: the General Comptroller Office of the Bolivarian Republic of Ve-

enezuela, ranked 11<sup>th</sup>, shares with the SAI of Argentina and Costa Rica the second place in this category, with a 75% availability of the information on the scope and results of



the audit of the budgetary cycle.

Figure 10. IDIGI-EFS 2017 Category 3. Availability of information on the scope and result of institutional control over the budgetary cycle audit.

Source: IDIGI-EFS 2017 - AC-Colombia

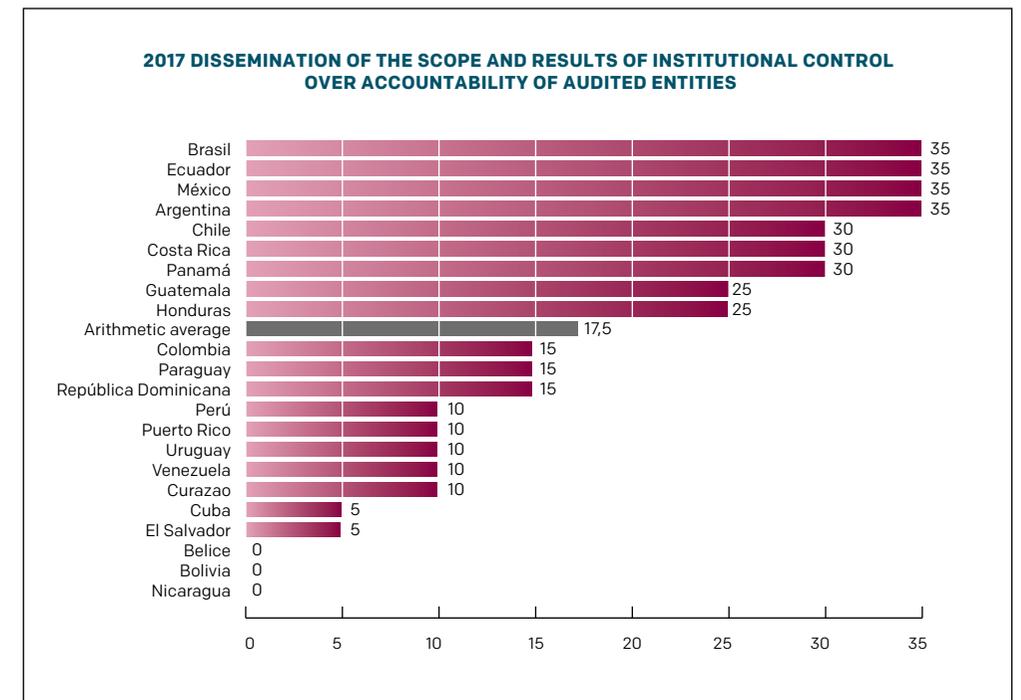
In summary, this category, composed of four questions, shows that SAI favor the provision of information related to the work of auditing the budgetary cycle, as opposed to providing information on the results and impacts of the audit of government management. Consequently, it is necessary that SAI that make all information available to citizens continue to do so, and those that do not yet, direct their strategies to disseminate the characteristics of the budgetary process in their country, as well as the results and impact of audit work, because this information will allow citizens and stakeholders to identify the functioning of the budget process and know the competencies and responsibilities of the SAI in a timely manner in this process.

**Category 4. Dissemination of the scope and results of institutional control over the accountability of audited entities.**

This category ranked third in the percentage of IDIGI-EFS 2017 with 50% of the information available, related to the results and impact of the accountability of the audited entities.

As can be seen in Figure 12 of the research report, Category 4. Dissemination of the scope and results of institutional control over accountability of audited entities, shows that 9 out of the 22 SAI: Brazil, Ecuador, Mexico, Chile, Costa Rica, Panama, Argentina, Guatemala and Honduras are above the average of the maximum value assigned of 35 points in this category, especially the SAI of Argentina, Brazil, Ecuador and Mexico, which have 100% of the information available on their institutional websites; while the SAI of Colombia, Paraguay, Dominican Republic, Peru, Puerto Rico, Uruguay, Venezuela, Curazao, Cuba and El Salvador are below the average value of this category. The SAI of Belize, Bolivia and Nicaragua do not provide an information at all. Two cases warrant attention: the State General Comptroller of Ecuador, which is in the middle of the ranking, in the 9<sup>th</sup> position, shares the first place with the SAI of Argentina, Brazil, and Mexico with 100% of the information available in this category; and the General Comptroller Office of the Republic of Paraguay, ranked 14<sup>th</sup>, shares fourth place with the SAI of Colombia and Dominican Republic with 43% of the available information.

Figure 12. Category 4. Dissemination of the scope and results of institutional control over accountability of audited entities.

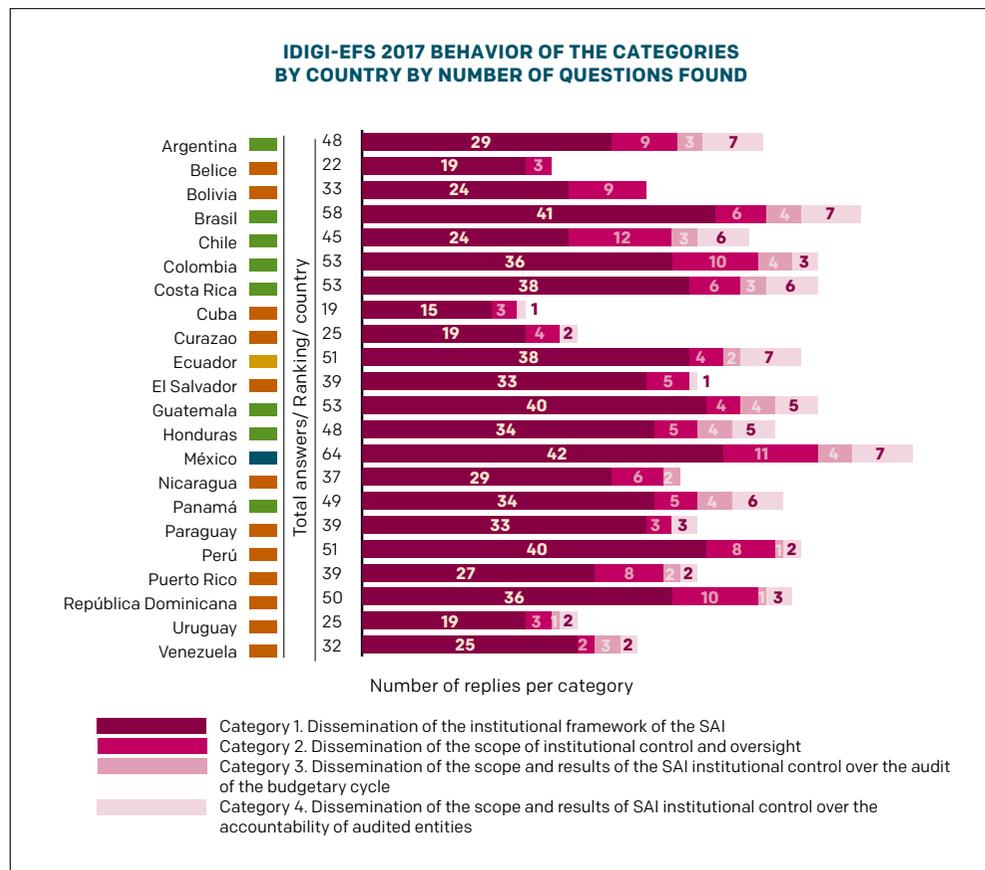


Source: IDIGI-EFS 2017 - AC-Colombia

Finally, Figure 14 of the research report, Behavior of the categories by country by number of questions found, comparatively illustrates the results obtained by each of them.

In summary, this category, composed of 7 questions, shows that some of the SAI members of the OLACEFS privilege the provision of information related to the achievement of the goals of the social programs they audit and the economic and social benefits generated by the audit work, before the dissemination of information related to institutional actors responsible for accountability, the internal and external factors that determine the quality of the report, and the recommendations or provisions resulting from the accountability evaluation exercise. It is therefore necessary for SAI to focus their efforts in this regard, since this information enables citizens to identify the offer of accountability and to take an interest in the exercise of social control to those accountable institutions, in addition to facilitating the spaces for citizens and other stakeholders to know technical aspects of accountability that allow them to propose alternatives to overcome the limitations detected in the evaluation and audit exercises carried out by SAI.

Figure 14. IDIGI-EFS 2017 Behavior of the categories by country by number of questions found.



Source: IDIGI-EFS 2017 - AC-Colombia

### C. QUALITATIVE OBSERVATION -IDIGI-EFS 2017

Based on the search of the information in the 22 institutional websites of the SAI members of OLACEFS, based on the application of the matrix for the collection of information for the construction of IDIGI-EFS 2017 and in the criteria of: 1. Availability of the information; 2. Ease of access to information; 3. Clarity and coherence of the information provided and; 4. Innovations in the presentation and way of providing the information, the following could be observed:

#### 1. Availability of information in the institutional website of the SAI.

In this regard, it is important to note that all the SAI that are members of OLACEFS have an institutional website, through which, on average, 51% of the information proposed by the *Guide for public accountability to the citizenship* in the Tools for the application of the principles of accountability in the Declaration of 2009.

#### 2. Ease of access to information.

During the investigation process, it was established that the ease of access to information is determined by the following factors: a. The availability of the Management Report, because most of the information required is clearly explained in this document; b. The availability of a micro-site of transparency in some institutional websites that allows to find the information in an orderly and classified way and c. The layout of a site map. However, several factors hamper access to information such as: a. The search systems are complex, some of them require several search criteria that are not always clear so that the stakeholder can locate the information; b. the naming of documents makes access to information to information difficult because many of them are labeled with a number; and finally; c. that the information contained in the institutional websites does not always coincide with the categories or thematic classifications by sectors or departments responsible for it. The process of validation of the information by the SAI allowed to corroborate these cases.

#### 3. Clarity and consistency in the information provided.

In relation to these aspects, it was possible to determine that, although the SAI publish information related to the institutional framework, much of the available information is limited to showing the texts of laws and norms that regulate their institutional management, which is generally dense and complicated to understand, making it difficult to locate specific information. In the same way, the information available is particularly diffuse in terms of institutional policies related to the areas of communication, capacitation of external actors, gender and citizen participation, as well as the activities planned in relation to these issues. It is significant that the information related to the sources of financing and the analysis of the financial behavior of the entity and its relation to the results of the audit is not always available and sufficiently clear.

**4. Innovations in the presentation and ways of providing information.**

As a result of the research process, the growing interest of the SAI in the region was confirmed by the use of social networks, mobile phone applications and pedagogical videos for some of the topics, as well as a series of innovations and good practices regarding availability, access to information and results of the institutional management of SAI, as follows:

SAI	INNOVATIONS AND GOOD PRACTICES IN THE AREA OF AVAILABILITY, ACCESS TO INFORMATION AND RESULTS OF INSTITUTIONAL MANAGEMENT OF SAI
<b>General Audit Office of the Nation of Argentina</b>	<p>It publishes a guide to read the audit reports. It clearly explains each of the components of the report, making it easier to understand its opinions. Available at: <a href="http://www.agn.gov.ar/informes/guia-de-informes">http://www.agn.gov.ar/informes/guia-de-informes</a></p> <p>Elabores and disseminates educational videos with the results of the audita. An example can be consulted at: <a href="https://www.youtube.com/user/AGNauditoria">https://www.youtube.com/user/AGNauditoria</a></p>
<b>General Audit Office of Belize</b>	<p>It has an explanatory video about the institutional work, its purposes and commitments, explaining to the citizens the contribution of their work to the development of the country. Available at: <a href="http://www.audit.gov.bz/events.html">http://www.audit.gov.bz/events.html</a></p>
<b>General State Comptroller of Bolivia</b>	<p>It reports on its offer of training Government Administration and Control Systems of the country in all its areas of action. Available at: <a href="http://www.contraloria.gob.bo/website/CENCAP/Presentaci%C3%B3n.aspx">http://www.contraloria.gob.bo/website/CENCAP/Presentaci%C3%B3n.aspx</a></p>
<b>Federal Court of Accounts of Brazil</b>	<p>It informs the citizens and other stakeholders about relations with the National Congress of Brazil, where it presents the work agenda, requests for information with their respective debates and conclusions, as well as those outstanding Works, which can be accessed by criteria of search, by author, keywords, subject areas, and type of interested actor or client. Available at: <a href="http://website.tcu.gov.br/congresso-nacional/#areas">http://website.tcu.gov.br/congresso-nacional/#areas</a></p>
<b>General Comptroller of the Republic of Chile</b>	<p>It informs the public and other stakeholders about the mechanisms and possibilities to provide online inputs to the audit in stages of planning and execution of audits. Available at: <a href="https://www.contraloria.cl/websiteweb/web/cgr/sugerir-una-fiscalizacion1">https://www.contraloria.cl/websiteweb/web/cgr/sugerir-una-fiscalizacion1</a></p>

SAI	INNOVATIONS AND GOOD PRACTICES IN THE AREA OF AVAILABILITY, ACCESS TO INFORMATION AND RESULTS OF INSTITUTIONAL MANAGEMENT OF SAI
<b>The Comptroller General Office of the Republic of Colombia</b>	<p>It publishes sectorial macro-analysis and fiscal macro-analysis that contribute to a better understanding of the impact of public policies on the lives of citizens. Available at: <a href="http://www.contraloria.gov.co/web/finanzas-publicas/publicaciones">http://www.contraloria.gov.co/web/finanzas-publicas/publicaciones</a></p>
<b>General Comptroller Office of the Republic of Costa Rica</b>	<p>It offers the option of downloading the Transparency within reach CGR-CR application for mobile phones. Available at: <a href="https://www.cgr.go.cr/04-servicios/app-moviles-tablets.html">https://www.cgr.go.cr/04-servicios/app-moviles-tablets.html</a></p>
	<p>It provides the option of answering a survey that inquires the opinion about the experience of the consultation carried out. Available at: <a href="https://www.surveymonkey.com/r/9KRBVD2">https://www.surveymonkey.com/r/9KRBVD2</a></p>
	<p>It provides attention based on the requests and results of the survey via e-mail, with optimal resolution times.</p>
<b>State General Comptroller of Ecuador</b>	<p>It publishes detailed information on the programs and activities of citizen relationship and cooperation with civil organizations. Available at: <a href="http://www.contraloria.gob.ec/multimedia/REVIS-TACARTA130/organizaciones.html">http://www.contraloria.gob.ec/multimedia/REVIS-TACARTA130/organizaciones.html</a></p>
<b>Supreme Court of Accounts of the Republic of Honduras</b>	<p>It presents in its institutional website a link to the Institute of Access to Public Information (IPIA), which reports financial statements, monthly budget execution by group and object of expenditure, annual reports, budget liquidation, monthly transfers, spending, physical investment, financial investment, debt and delinquency. Available at: <a href="http://websiteunico.iaip.gob.hn/website/index.php?website=406">http://websiteunico.iaip.gob.hn/website/index.php?website=406</a></p>
<b>Supreme Audit of the Federation of Mexico</b>	<p>It publishes daily information on its institutional management through Facebook in support of the information dissemination strategy available in its institutional website. Available at: <a href="https://www.facebook.com/AuditoriaSuperiordelaFederacion/">https://www.facebook.com/AuditoriaSuperiordelaFederacion/</a></p>
<b>Accounts Court of the Oriental Republic of Uruguay</b>	<p>It publishes in its Annual Report a summary by institution that includes recommendations and opinions on the management of the audited entities, as well as information related to the rendering of accounts, budgetary executions and approved balances, facilitating to the citizen the understanding of its work and the state of audited institutions. Available at: <a href="http://www.tcr.gub.uy/documentos/memoria%20anual%202014.pdf">http://www.tcr.gub.uy/documentos/memoria%20anual%202014.pdf</a></p>

SAI	INNOVATIONS AND GOOD PRACTICES IN THE AREA OF AVAILABILITY, ACCESS TO INFORMATION AND RESULTS OF INSTITUTIONAL MANAGEMENT OF SAI
<p><b>General Comptroller Office of the Bolivarian Republic of Venezuela</b></p>	<p>The institutional website of the entity has a diffusion space called the Opinion Column of the General Controller, where it addresses issues related to the institutional work, such as the national fiscal control system, citizen participation, internal control, public ethics and the administration, among others. Available at: <a href="http://www.cgr.gob.ve/site_newsindex.php?t=2&amp;Co-d=124&amp;y=2017">http://www.cgr.gob.ve/site_newsindex.php?t=2&amp;Co-d=124&amp;y=2017</a></p>

Source: IDIGI-EFS 2017 - AC-Colombia

**D. ANALYSIS OF RESULTS AGAINST OTHER RELATED INDICES.**

In support of the analysis and monitoring of the performance of the results obtained in terms of availability and access to the information on the institutional control and oversight of the SAI, the comparisons were made with the *Transparency Index* and the results of the *Latinobarómetro*, both of 2016.

For this, two criteria were taken into account. First, the availability of information with comparable indicators in the region that addressed all or most of the countries studied; secondly, the affinity of issues in relation to transparency, government performance and citizens’ opinion of the development of the economy and the image of progress.

The analysis was based on considering that a greater availability of information on the institutional management of SAI is a tool for citizens to exercise their rights and to demand responsibility from officials, based on the examination of the actions of their governments as a basis for the informed debate on these actions. Likewise, it contributes to a better understanding of the performance of the public function and therefore of the governments, besides allowing new interrelations with the citizens oriented to their inclusion and participation in the control of the public management, and finally, it increases the understanding of citizens on the oversight of public finances generating better levels of trust between citizens and state institutions.

The variables considered in this exercise were: a. The *Transparency International Corruption Perception Index 2016*; and b. The *Latinobarómetro 2016*, of the *Latinobarómetro* organization, in its categories of support for democracy, government approval, eradication of corruption, satisfaction with the economy, and the country’s image of progress.

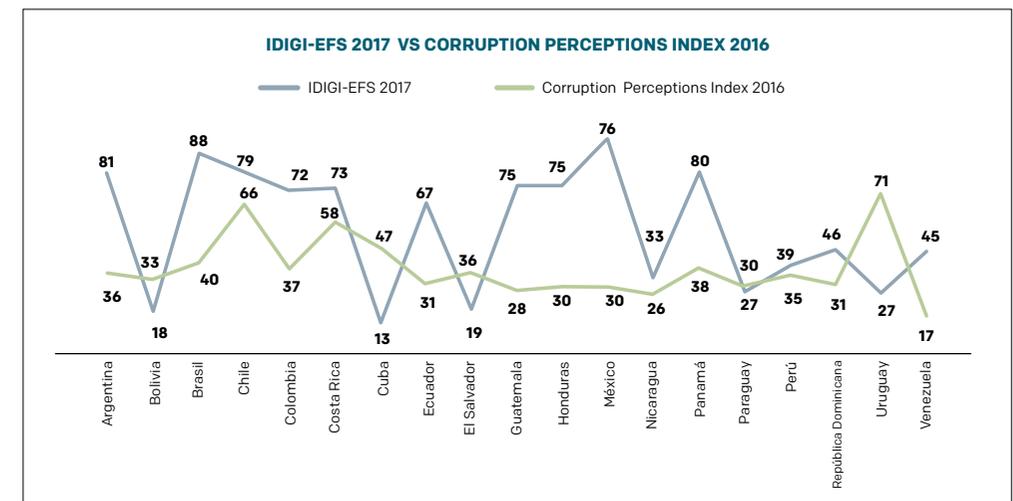
**1. Corruption Perceptions Index 2016<sup>6</sup>**

The *Corruption Perceptions Index* of *Transparency International* – TI, measures on a scale of 0 to 100 the levels of perceived corruption in the public sector in a given

<sup>6</sup> The *Corruption Perceptions Index* combines data from different sources that allow the estimation of the perceptions of businessmen and country specialists regarding the level of corruption that exists in the public sector. For more information on the methodology for calculating the *Corruption Perceptions Index* -TI, see: [http://transparenciacolombia.org.co/wp-content/uploads/2017/02/cpi\\_2016\\_faq\\_es.pdf](http://transparenciacolombia.org.co/wp-content/uploads/2017/02/cpi_2016_faq_es.pdf) (Recuperado 19 de septiembre de 2017)

country. For this purpose, it assigns a rating of 0 points to the level of perception of very corrupt and 100 points to the perception of absence of corruption.

When comparing the behavior of the two indices in *Figure 59* of the study, *IDIGI-EFS 2017 vs. Corruption Perceptions Index 2016*, there can be observed different behaviors: First, that those countries with the highest degree of perception of corruption are Venezuela and Nicaragua, whose SAI were valued with a low level of availability of information by the *IDIGI-EFS 2017*, evidencing a typical behavior in the relationship between the two variables, i.e. the lower the availability of information, the higher the level of perception of corruption; secondly, that although Guatemala, Honduras and Mexico are valued with significant levels of perception of corruption, the first two SAI



are located in *IDIGI-EFS 2017* at a good level of availability of information and the third at the optimal level, evidencing an atypical behavior in these variables; third, that the countries with the lowest degree of perceived corruption are Uruguay, Chile, and Costa Rica, respectively. For the cases of Chile and Costa Rica, *IDIGI-EFS 2017* places the SAI of these countries at a good level of information availability, showing a typical behavior of the variables, while the SAI of Uruguay obtained a low level of availability of information according to the results of *IDIGI-EFS 2017*, which contrasts with the highest score in the perception of corruption index, indicating that according to the perception of citizens, corruption levels in this country are the lowest in the region.

Figure 59. IDIGI-EFS 2017 vs. Corruption Perceptions Index 2016.

Source: IDIGI-EFS 2017 - AC-Colombia

These results allow us to infer that: 1. In case of Mexico where the perception of corrup-

tion is greater and the amount of available information from the SAI is also greater, it is necessary to focus efforts in the development of information promotion strategies and working directly with citizens and other stakeholders in a way that increases public confidence through a greater understanding of the role of the SAI and the value of oversight of government entities. 2. In the case of Uruguay, which has the lowest perception of corruption in the region and a low level of availability of SAI, it's necessary to focus efforts on disseminating information as a guarantee for the sustainability of this index and the levels of trust between citizens and state entities. 3. In all cases, it is necessary to consider, in addition to the above, that the level of availability and quality of information, increased transparency and the consequent reduction in the perception of corruption go hand in hand with the need to carry out efforts from the citizens to enforce the right to free access to information as a guarantee for their participation in the control of public management.

**2. Latinobarómetro 2016<sup>7</sup>**

The Latinobarómetro is an annual survey of public opinion whose purpose is to observe the development of democracies, economies and societies using indicators of attitude, opinion and behavior. For the purposes of comparing its results with those obtained by *IDIGI-EFS 2017*, the following aspects of the Latinobarómetro were addresses: 1. Support for democracy; 2. Approval of Government; 3. Eradication of corruption; 4. Satisfaction with the economy and; 5. Image of progress of the country.

*a. Support for Democracy.<sup>8</sup>*

According to the results of the *Latinobarómetro* in 2016, support for democracy in the region is determined by the demand for greater degrees of equality and freedom, translated into civic and political guarantees, as well as social guarantees, where the higher the score, the higher support for democracy by citizens.

When comparing the two results in *Figure 60* of the research report, *IDIGI-EFS 2017 vs. Latinobarómetro 2016—Support for Democracy*, the following behaviors can be observed: First, the countries with the highest scores of support for democracy are Venezuela, Argentina and Uruguay, where the participants manifested that democracy is favorable to any other form of government. The SAI of Venezuela and Uruguay were valued by *IDIGI-EFS 2017* with low levels of information availability, evidencing an atypical behavior in the relationship between these two variables, while Argentina with a good level of availability of information, shows a typical behavior between the relationship of these two variables, that is, with greater availability of information, greater support for democracy. Second, the countries with the lowest support

<sup>7</sup> This study, conducted in 2016, applied 20,204 surveys between May 15 and June 15, 2016. For the technical file and complete report of the *Latinobarómetro* consult: <http://gobernanza.udg.mx/sites/default/files/Latinobar%C3%B3metro.pdf> (Recuperado 19 de septiembre de 2017)

<sup>8</sup> The results were obtained from the question: Which of the following sentences do you agree with? A. Democracy is preferable to any other form of government; B. In some circumstances, an authoritarian government may be preferable to a democratic one; and C. To the people as a whole a democratic regime has the same value as a undemocratic one. Page 9. *Latinobarómetro 2016*.

for democracy are Guatemala, Brazil and El Salvador. The SAI of Guatemala and Brazil were valued by *IDIGI-EFS 2017* with a good level of availability of information, evidencing and atypical relationship in the relationship between these two variables, while El Salvador with a low level of availability of information shows a typical relationship between them.

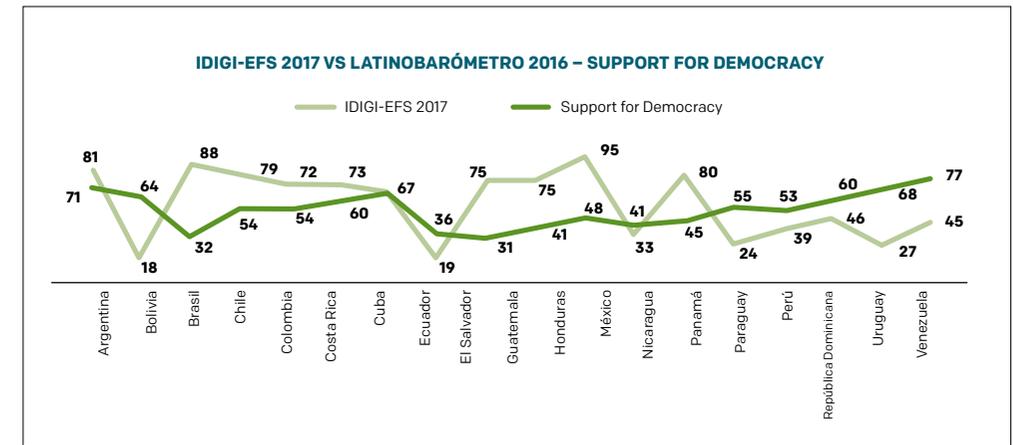


Figure 60 *IDIGI-EFS 2017 vs Latinobarómetro 2016 – Support for Democracy*

Source: *IDIGI-EFS 2017 - AC-Colombia*

These results allow to infer that the availability of information related to government control is not enough to reduce the discontent that is observed in the perception of the citizenship of not having voice and access to the spaces of decision making that characterize democracy. For this reason it is necessary that the SAI explore, based on the aspirations of citizens, new forms of interrelation that allow to increase the levels of democratization of the institutional control that they exert.

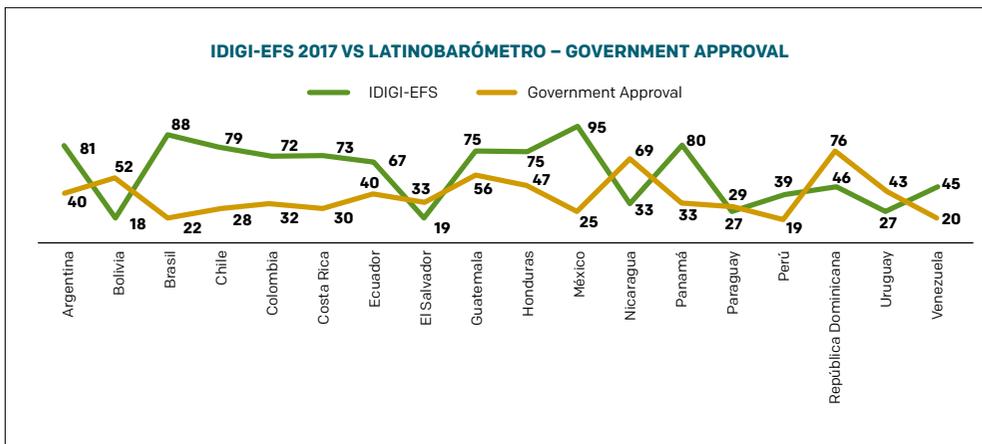
*b. Government approval.<sup>9</sup>*

According to the results of the *Latinobarómetro*, the perception about the approval of the government is related to the citizens' assessment of the performance of their government. In 2016, the study showed that the result obtained was more related to the nature of the demands of substantive political goods, the free and equal participation in the political life of its society, than by the capacity of the governments of the region in resolving the economic difficulties. The results are expressed in a range from 0 to 100 points, where 0 corresponds to the disapproval of the government and 100 to its total approval.

<sup>9</sup> The results were obtained from the question: Do you approve or not the administration of the government under president... (name by country)? Page 35 *Latinobarómetro 2016*.

When comparing the two results in *Figure 61* of the research report *IDIGI-EFS 2017 vs. Latinobarómetro 2016 – Government Approval*, the following behaviors can be observed: First, that the countries with greater government approval by citizens are the Dominican Republic, Nicaragua and Guatemala. The SAI of the Dominican Republic and Nicaragua were valued by *IDIGI-EFS 2017* with low levels of information, evidencing an atypical behavior in the relationship of the two variables, while Guatemala with a good level of information availability shows a typical behavior between the variables, i.e. the greater availability of information, the greater perception of government approval. Second, the countries with the lowest government approval score are Peru, Venezuela and Brazil. The SAI of Peru and Venezuela have been valued by *IDIGI-EFS 2017* with a low level of availability of information evidencing a typical relationship between variables, while Brazil with a good level of information availability evidences an atypical relationship between the variables.

Figure 61. IDIGI-EFS 2017 vs. Latinobarómetro – Government Approval



Source: IDIGI-EFS 2017 - AC-Colombia

These results make it possible to infer that the availability of information related to the audit is not sufficient to determine the degree of approval of governments, for that reason it is necessary that the SAI strengthen their strategies of dissemination of the information of the results of their audit work to citizens and other stakeholders, as a contribution to a better understanding of the performance of the public function and hence of governments.

c. 3. Eradication of Corruption.<sup>10</sup>

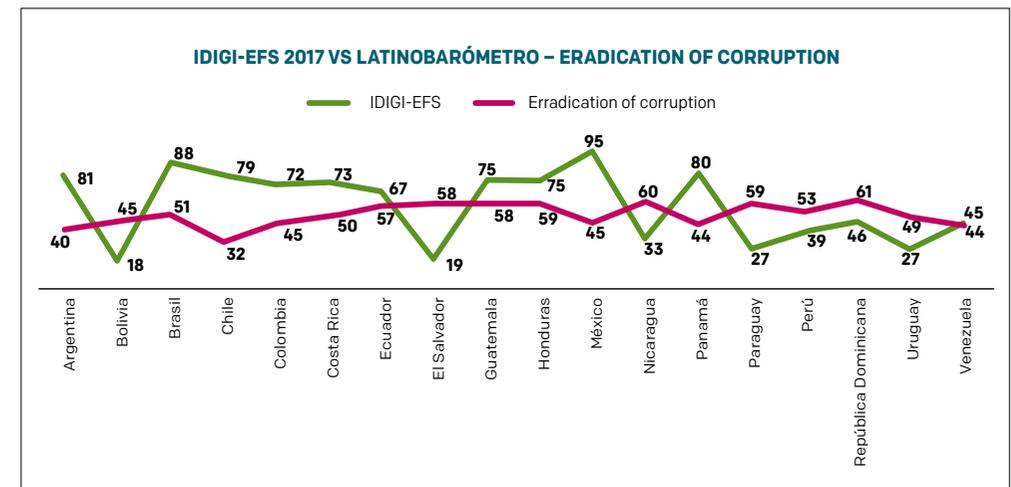
According to the results of the *Latinobarómetro* in 2016, the citizen's perception of the possibility of eradicating corruption is divided between 50% who consider

<sup>10</sup> The results were obtained from considering the answers to 'agree' and 'strongly agree' to the question: It is possible to eradicate the corruption of politics. Page 65 *Latinobarómetro 2016*.

that it is possible and 47% who consider that eradicating corruption is not possible. According to *Latinobarómetros* these results show a change compared to the results of previous years that show a substantive change in the population towards the public and the social where the nature of the demands change. The results are expressed in a range of 0 to 100 points where 0 corresponds to the level of perception of it not being possible to eradicate corruption and 100 points the maximum possibility of eradicating it.

When comparing the two results in *Figure 62* of the research report *IDIGI-EFS 2017 vs. Latinobarómetro 2016 – Eradication of Corruption*, the following behaviors can be observed: First, that the countries more optimistic about the possibility of eradicating corruption are the Dominican Republic, Nicaragua, and Honduras. The SAI of the Dominican Republic and Nicaragua were valued by *IDIGI-EFS 2017* with low levels of availability of information, evidencing an atypical behavior in the relation between the two variables, while Honduras with a good level of availability of information shows a typical behavior between the variables, that is to say, the greater the availability of information, the greater the perception of being able to combat corruption. Second, the most pessimistic countries facing the possibility of eradicating corruption are Chile, Argentina, and Venezuela. The Chilean and Argentine SAI were valued by *IDIGI-EFS 2017* with good levels of information availability, evidencing an atypical behavior in the relationship between the two variables, while Venezuela with a low level of availability of information shows a typical behavior.

Figure 62 IDIGI-EFS 2017 vs. Latinobarómetro – Eradication of Corruption



Source: IDIGI-EFS 2017 - AC-Colombia

These results allow us to infer that the availability of information related to the audit is not a unique factor to determine the degree of perception about the possibilities of eradicating corruption, therefore it is necessary that the SAI consider the demands of the citizen towards the public and as an opportunity to join efforts in the fight against corruption

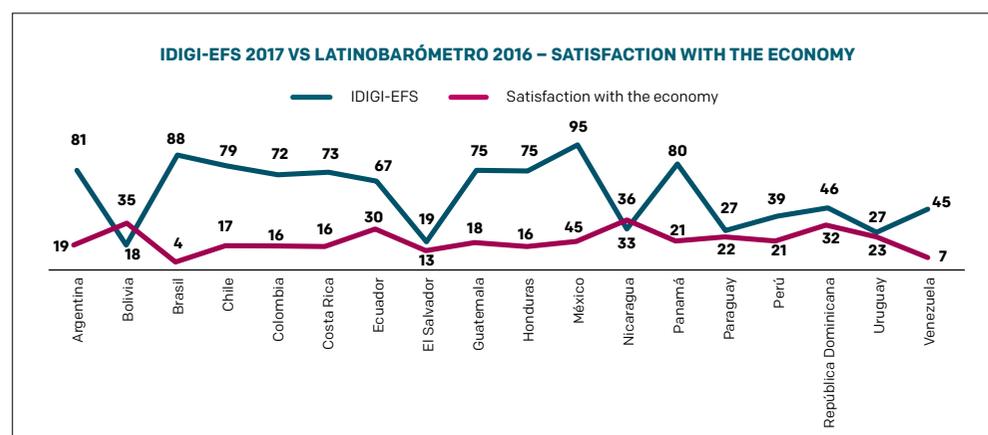
and improve the quality of institutional control and oversight, as well as rely on the media to disseminate the scope, results and impacts of the control they perform.

*d. Satisfaction with the Economy.*<sup>11</sup>

This variable takes into account aspects such as unemployment, lack of supply, rising prices and poverty. According to the results of the *Latinobarómetro* in 2016, the citizen's perception of satisfaction with the economy is 20% lower compared to the results obtained in 2014 and 2015, with levels similar to those observed before the financial crisis of 2008 and 2009. The results are expressed in a range from 0 to 100 points where 0 corresponds to the level of perception of greater dissatisfaction with the performance of the economy and 100 points to the highest degree of satisfaction with the economy.

When comparing the two results in *Figure 63* of the research report *IDIGI-EFS 2017 vs. Latinobarómetro 2016 – Satisfaction with the Economy*, the following behaviors can be observed: first, that countries that present the greatest satisfaction with the economy are Nicaragua, Bolivia and the Dominican Republic, whose SAI were valued with a low level of availability of information by *IDIGI-EFS 2017*, showing an atypical behavior in the relation of the two variables, considering that a typical relation would be, to a greater level of availability of information, a higher level of perception of satisfaction with the economy. Second, the countries with the highest degree of perceived dissatisfaction with the economy are Brazil, Venezuela, and El Salvador. The Brazilian SAI was valued with a good level of information availability evidencing an atypical behavior between the variables, while the SAI of Venezuela and El Salvador, valued with a low level of availability of information, show typical behavior in the relation between the two variables.

Figure 63 IDIGI-EFS 2017 vs Latinobarómetro 2016 – Satisfaction with the Economy



Source: IDIGI-EFS 2017 - AC-Colombia

<sup>11</sup> The results were obtained from considering the responses of: very satisfied and rather satisfied to the question: 'Would you say you are satisfied with the functioning of the economy in ... (Country)?' Page 53 *Latinobarómetro 2016*.

These results allow to infer that the availability of information related to the oversight of public finances is not enough to determine the perception of satisfaction with the economy, therefore it is necessary that the SAI develop strategies of diffusion and dissemination that increase the levels of understanding on the part of citizens about the audit of public finances, as it provides elements of analysis for the assessment of government actions against macroeconomic and microeconomic variables, particularly in the face of the current challenges of the control of the SDG

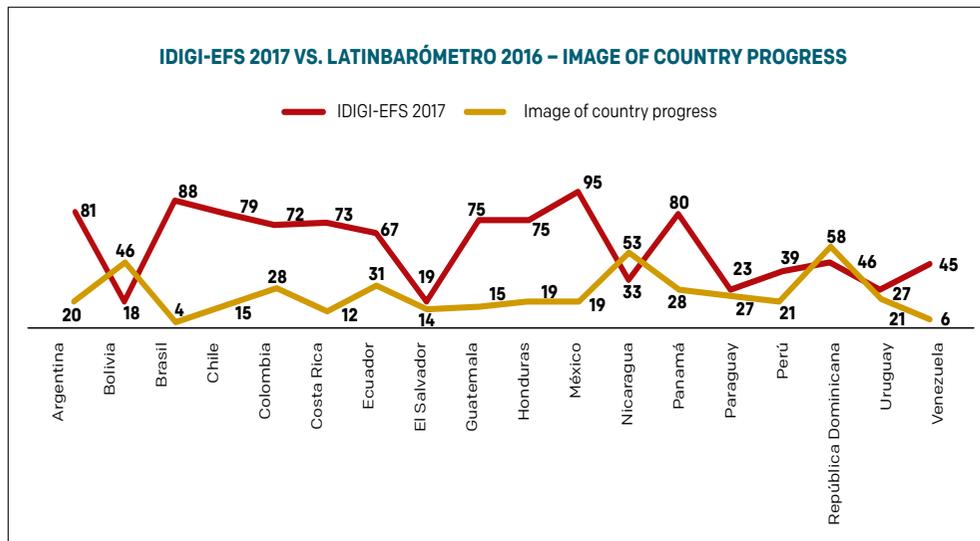
*e. 5. Image of Country Progress.*<sup>12</sup>

According to the results of *Latinobarómetro 2016*, the country's image of progress values citizens' perception of whether the country is progressing, stagnating, or experiencing a setback. For 2016, the study found that the average for the countries considered is 24 points. The results are expressed in a range of 0 to 100 points, where 0 corresponds to the fact that no citizen perceives an image of progress in their country and 100 points to which all citizens perceive an image of progress in their country.

When comparing the two results in *Figure 64* of the *IDIGI-EFS 2017 vs. Latinobarómetro 2016 – Image of Country Progress*, it can be seen that where the largest number of citizens consider their country to be progressing are the Dominican Republic, Nicaragua, and Bolivia, whose SAI were valued with a low level of availability of information by *IDIGI-EFS 2017*. Brazil, Venezuela and Costa Rica are the countries where a smaller number of citizens consider that their country is progressing. The SAI of Brazil and Costa Rica are at a good level of availability of information in *IDIGI-EFS 2017* and the SAI of Venezuela at a low level. These results do not show typical or atypical behaviors in the relation between these two variables because the availability of information provides the criteria for the formation of a public judgment on the progress or setback of a country.

<sup>12</sup> These results were obtained considering the response "it's progressing" to the question 'would you say the country is progressing, static, or receding?' page 53 *Latinobarómetro 2016*.

Gráfica 64 IDIGI-EFS 2017 vs. Latinbarómetro 2016 – Image of Country Progress



Source: IDIGI-EFS 2017 - AC-Colombia

These results allow us to infer that the availability of information related to the audit is not sufficient to determine the image of progress or setback of a country. It is therefore necessary for SAI to develop strategies for disseminating the results of institutional control and auditing so that citizens can construct a public judgment based on technical and objective criteria. But beyond the image, oversight is a determining factor in the progress of a country, considering its contribution to the improvement of government in aspects such as the attention of basic needs, the use of available resources and opportunities for the development of human potential.

Finally, we invite the reader to know in detail the results of *IDIGI-EFS 2017* by country as well as the conclusions and recommendations of the same, which can be found in Spanish.



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Director of Research

Executive Director, AC-Colombia. He has given advise on the design and implementation of institutional and social strategies to strengthen citizen participation on fiscal control and accountability, from the point of view of Supreme Audit Institutions – SAI, financially assisted by the German

Agency of Technical Cooperation – GIZ and the World Bank, to support SAIs of Latin America and Caribbean, (OLACEFS) and Central America (OCCEFS).

Mr. Velasquez has developed not only methodologies and training abilities to exercise good governance but he has also designed and implemented innovative programs in the field of human development within high economical, political, and social complexity contexts. He has participated as a researcher in the Fiscal Ibero - American Expert Network. He has written numerous academic articles and has participated in diverse researches, among which stand out: “SAIs and Accountability: Creating a common ground for external control strength in Latin America”; “Citizenship and Fiscal control: An experience of citizen participation in Institutional Control in Colombia and Honduras”; “Democracy, visibility, and transparency of governmental auditing in Honduras: innovations and results of a strategic alliance among the SAI, civil society organizations, and audited institutions”; “Interaction between SAIs and Citizens: Development, lessons, and challenges of citizen participation in Fiscal Control of Latin America 2007 – 2012”; and “The Access Index for Budgetary information 2011: A tool to improve public expending efficiency, access to information, and citizen control over budget of the administrative areas in Colombia”.

Corporation Accion Ciudadana Colombia – AC Colombia, is a civil organization working to promote and consolidate democracy by encouraging initiative development in topics related to citizen oversight and fiscal accountability with a focus based in human rights, peace culture, and reconciliation in Colombia, and good governance and better relationships between citizens and SAIs, in an international context.

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## RESEARCHES

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