

# COOPERANDO

Newsletter of the Organization of Latin American and  
Caribbean Supreme Audit Institutions

OLACEFS

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE  
DE ENTIDADES FISCALIZADORAS SUPERIORES

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**XXX** Asamblea  
General  
Ordinaria  
**OLACEFS**  
Colombia • 2021

## EDITORIAL

In December we will hold the XXX Ordinary General Assembly of OLACEFS. After 2 years we will share again in a mixed format that includes face-to-face and virtual meetings, at regional level. This pleases us and fills us with joy, as it is a long-awaited reunion to continue sharing our experiences.

The XXX General Assembly will be held from 1 to 3 December in the city of Cartagena de Indias, Colombia. The event will be a space to strengthen the management of public audit, present the progress of the organisation at regional and global level, exchange knowledge and experiences on matters of common interest, as well as to consolidate existing cooperation ties.

I would like to thank all the SAIs that will be present, both in person and virtually, which have been preparing for this long waited meeting with the best of dispositions.

Nelson Shack Yalta  
President of OLACEFS

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**OLACEFS**

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## OLACEFS Keynote Conferences in the Governmental Oversight



From 1 October to 3 November 2021, the successful series of OLACEFS Keynote Conferences in Governmental Oversight was held, on the occasion of the Anniversary of the Sustainable Development Goals. It is with great pleasure that we report that 22 lecture sessions were held, with an audience of more than 15,000 online users.

The presentations of the OLACEFS Keynote Conferences on Governmental Oversight included the participation of the Supreme Audit Institutions of Argentina, Bolivia, Brazil, Colombia, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico and the Dominican Republic.

The aim of these meetings was to create a space to exchange information, knowledge and experiences, at the regional level, in the areas of governmental control, public management, innovation, technologies, citizen participation, Agenda 2030, among others.

The Presidency of OLACEFS is grateful for the participation of the speakers and attendees to the OLACEFS Keynote Conferences on Governmental Oversight.

## Courses offered by the OLACEFS Capacity Building Committee in August and September



The Education Management System (EMS) of the OLACEFS Capacity Building Committee (CCC) continues to disseminate various training initiatives offered by the SAIs of Chile, Ecuador and Mexico to all SAIs of the Latin American and Caribbean Organisation of Supreme Audit Institutions (OLACEFS).

The following virtual courses were available in August and September:

- Audit of Human Talent Management (SAI Ecuador) - 02/08 to 30/08
- Document Drafting (SAI Chile) - 02/08 to 26/09
- General Risk Management Process (SAI Mexico) - 16/08 to 13/09
- Methodology for Integrity Risk Assessment (SAI Mexico) - 16/08 to 13/09 -
- The International Standards for SAIs (SAI Mexico) - 16/08 to 13/09
- General context of ISSAI standards (SAI Mexico) - 16/08 to 13/09
- Leadership - I (SAI Mexico) - 16/08 to 13/09
- Internal Control Integrated Framework (SAI Mexico) - 16/08 to 13/09
- Management Skills Development - I (SAI Mexico) - 16/08 to 13/09

## International Day for the Elimination of Violence against Women: What's in it for me? Sextortion in Latin America and the Caribbean



Every 25 November marks the International Day for the Elimination of Violence against Women, the theme of which is "Paint the World Orange: Fund, Respond, Prevent, Collect! As part of this campaign, which marks the beginning of 16 days of activism leading up to International Human Rights Day on 10 December, the Working Group on Gender Equality and Non-Discrimination (WGEI) is organising a webinar on Sextortion, a form not only of gender-based violence but also of corruption.

The presentation of the webinar on Sextortion will feature the participation of a panel of experts made up of Susana Medina de Rizzo, President of the International Association of Women Judges, Ana Linda Solano, Lawyer and Consultant at EUROsociAL+ and specialist in Corruption and Gender, and Lourdes Parramon, Head of Institutional Relations, Visibility and Participation at the Anti-Fraud Office of Catalonia. In addition, we will have the participation of the Comptroller General of the Republic, Jorge Bermudez, who will explain to us the importance of the webinar "And what's in it for me, what's in it for me?"

The webinar What's in it for me? Sextortion in Latin America and the Caribbean will take place on Thursday 25 November at 12.00 hrs (GMT -3), through the Zoom platform.

Registration is open here:

[https://us06web.zoom.us/webinar/register/WN\\_6UquVr-qQlyMQ9-3ciQsEg](https://us06web.zoom.us/webinar/register/WN_6UquVr-qQlyMQ9-3ciQsEg)

**On 17 November, a webinar will be held for the launching of the results of the coordinated audit on mining environmental liabilities**



The Working Group on the Audit of Public Works will hold the webinar "Relevance of control in the environmental protection function. The challenge of management of MAPs in the region", which will be held on 17 November 2021 at 11:00 a.m. in Santiago time, with the participation of internationally recognised experts.

The event will present the main results and findings of this coordinated audit, which included the participation of 13 Latin American and Caribbean countries: Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, El Salvador, Guatemala, Mexico, Peru, Dominican Republic, as well as sub-national audit institutions, such as the Honourable Court of Accounts of the Province of Buenos Aires, Argentina and the Court of Accounts of the State of Bahia, Brazil.

The webinar will be simultaneously interpreted in Spanish, English and Portuguese.

Save the date and meet us on 17 November!



## OLACEFS and GIZ sign Memorandum of Understanding for the effective fight against corruption

In August 2021, the Latin American and Caribbean Organisation of Supreme Audit Institutions (OLACEFS) and the German Cooperation, through the Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ), signed a Memorandum of Understanding (MoU), which will formalize the commitment for the joint implementation of the implementation of the Regional Project on Strengthening External Financial Control for the Prevention and Effective Combating of Corruption.

Aware of the effect of corruption and the relevant role of Supreme Audit Institutions (SAIs) in its prevention and fight, in alliance with civil society and other governmental bodies, the MOU is aimed to strengthen the participation of SAIs in national anti-corruption systems, taking into consideration the pandemic context of COVID-19 (regional level) and relevant cross-cutting issues (promoting the digitalization process of external control and the promotion of gender equality).

The project considers three outputs:

- Improving OLACEFS service offer for active participation of SAIs in national anti-corruption systems;
- Optimizing the participation of non-governmental actors to increase the scope of audits (including performance); and,
- Strengthening the exchange of information and technical cooperation between SAIs and other governmental actors.



## TSC presents experiences at International Seminar on Citizen Participation



The Superior Court of Accounts (TSC) of Honduras was represented at the international seminar "Benefits of Citizen Participation in Governmental Control", coordinated by the Commission for Citizen Participation (CPC) of the OLACEFS, led by the SAI of Peru



and the Capacity Building Committee (CBC) of the International Organisation of Supreme Audit Institutions (INTOSAI), chaired by the SAI of South Africa.

This Seminar was offered with the main objective of providing an overview of global practices and challenges in relation to citizen participation in government auditing, with the participation of representatives of SAIs from Latin America, who presented the successful experiences of their institutions, as well as from the Sub regional organisations.

It also included the participation of experts from international organisations, who shared the advantages of citizen participation in the control of public resources. The agenda included time for the TSC to present its experience in terms of the benefits of citizen participation in the control of public resources, not only in Honduras, but also in the Central American and Caribbean Organisation of Supreme Audit Institutions (OCCEFS).

The experiences were presented by the TSC's Director of Citizen Participation, Cesar Santos. In addition, speakers included the Comptroller General of the Republic of Peru, Nelson Shack Yalta, President of OLACEFS; the Auditor General of South Africa, Tsakani Maluleke, Chair of the INTOSAI Capacity Building Committee of INTOSAI; and the Senior Government Modernisation Specialist of the Inter-American Development Bank (IDB). Other panellists were Fabian Forestieri, Director of International Relations of the Comptroller's Office of Paraguay; Patricia Guillen Nolasco, Technical Liaison of the OLACEFS Committee on Citizen Participation. The moderator was Marcos Mendiburu, specialist in transparency, accountability and open government.

## Social Learning in TAI Audits

In the IDI Global Initiative "Audits of Transparency, Accountability and Inclusion in the Use of Emergency Funds for COVID-19, TAI Audits" four social learning webinars were held. Specialists in various fields shared their experience with audit teams from the SAIs of Argentina, Bolivia, Guatemala, El Salvador, Honduras, Mexico, Nicaragua, Paraguay, Peru, Uruguay and other INTOSAI regions.

In the first, Claire Schouten from the International Budget Partnership (IBP) and Ermira Lubani from UN Women spoke about the importance of gender equality and the participation of civil society in supreme audit. In the second, Santiago Dutra from the TCU of Brazil presented the results of the audit of socio-economic aid packages. of the audit of socio-economic aid packages delivered to the population.

In the third, Edmund Grove, Director of Programme Audit at Gavi, Alliance for Vaccines" indicated that vaccines for COVID-19 are an indispensable tool to address the emergency. Governance and resource allocation framed the effectiveness of vaccination efforts. In the fourth, Sabrina Comotto, a specialist in Public Procurement, commented that public procurement systems have been one of the key structures for the timely management of the health crisis. Trinidad Inostroza, an IDB and WB consultant and former director of ChileCompras indicated that these systems have been subjected to high rapid response, highly specialised inputs, distortion in the health crisis, distortion in the supply chain, overpricing, shortages of medical supplies, lack of a coordination body.

OLACEFS WGDP accompanies IDI in the region.



## The Court of Auditors of the Union resumes the dialogues



The meetings "Governance for senior executives of the Ministry of Mines and Energy and the Ministry of Education" marked the reopening of the TCU's Dialogues with institutions of the Federal Executive Branch. Held at the Serdezello Corrêa Institute (ISC), between 16 and 22 September, the events brought together various leaders to share experiences on good governance practices in the public sector.

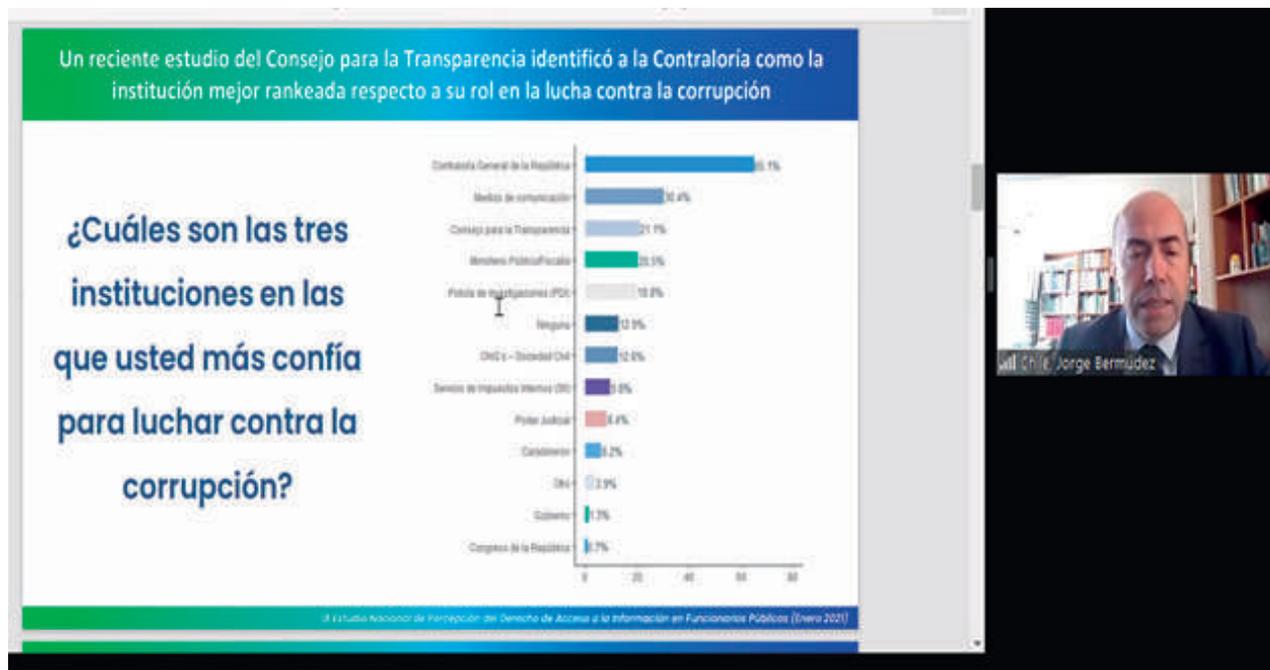
"Adopting governance policies in public administration means delivering results and meeting the needs of society in the most diverse areas: health, education, infrastructure. Governance needs direction, evaluation and monitoring", anticipated Minister Augusto Nardes at the opening of the lectures given during the events.

The governance situation in the Ministries of Mines and Energy and Education, the Public Governance Policy - Decree 9.203/2017 and the Integrated Index of Governance and Management (IGG) were among the topics discussed.

Minister Nardes' initiative was launched in 2017, following the publication of the Decree 9.203/2017, which deals with the Governance Policy in the Federal Public Administration. In each edition of the Dialogues, representatives of a Ministry are invited to the debate. Counting 2018 and 2019, 16 meetings have already been promoted.



## Participation of the SAI of Chile in the Thirty-Sixth Meeting of the Committee of Experts of the MESICIC



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The Office of the Comptroller General of the Republic of Chile participated in the Thirty-Sixth Meeting of the Committee of Experts of the Follow-Up Mechanism for the Implementation of the Inter-American Convention Against Corruption (MESICIC), held in virtual format between September 13 and 16, 2021.

The SAI, in addition to being part of the experts that make up the Chilean delegation attending this meeting, intervened in the person of the Comptroller General, Jorge Bermudez Soto, in the Special Session on Experiences, developments and/or lessons learned in the use of new information and communication technologies for the information and to prevent and combat corruption.

The special session presented the challenge that the Comptroller's Office is undertaking with the use of ICTs in the prevention and fight against corruption. Thus, with the development of the Single Platform for Data Analysis, the NIA tool, the Office of the Comptroller General of the Republic of Chile has become a data-driven organisation that seeks to align its work towards the promotion of integrity and the fight against corruption.

## Office of the Comptroller General of the Republic of Chile presented its National Anti-Corruption Strategy



The Comptroller General of the Republic of Chile, Mr. Jorge Bermudez, presented the National Anti-Corruption Strategy together with representatives of civil society organisations.

On Tuesday, October 5, the Office of the Comptroller General of the Republic of Chile, with the participation of relevant authorities, presented its National Anti-Corruption Strategy together with representatives of the organisations Espacio Público, Chile Transparente and Observatorio Gasto Fiscal.

The 25 proposals that make up the Strategy were formulated in a process that was open to the public, in which 23,453 people (47% identified as women) from all regions of the country participated. At the event, the General Comptroller of the Republic, Mr. Jorge Bermudez, emphasised that the work was carried out in accordance with international standards and underlined the role of the Supreme Audit Institutions in the fight against corruption.

The Strategy is structured under the pillars of Good Governance; Protection of Public Resources; and Probity and Democracy; and seeks to strengthen the contribution of the Comptroller General's Office in the construction of a more pro and transparent State.

Find out more about this Strategy and its upcoming activities by visiting its website:

<https://www.contraloria.cl/porta/web/web/estrategia-nacional-anticorrupcion>

## Work begins in Cuba on the drafting of a new Comptroller General's Office Law

An interdisciplinary working group of 51 members, with representatives of the Comptroller General's Office, provinces, auditors, heads of central audit units of the General Prosecutor's Office, Ministry of Interior, Central Bank, various ministries, social, mass and academic organisations, met in Cuba to elaborate the preliminary draft of the law that will regulate the highest functions of the supreme state oversight body.

Coordinated by the Comptroller General of the Republic, Gladys Maria Bejerano Portela, and in the presence of the Minister of Justice, Oscar Manuel Silveira Martinez, the group began its consultations and discussions to elaborate the draft bill that will update law 107 of 2009, with a view to submitting it on 30 December so that it can begin its legislative consultations prior to the date on which it will be debated in the Cuban Parliament in 2022.

Bejerano Portela pointed out that there is a diagnosis that precedes this work that has been enriched and systematised during the 12 years since its creation, which will be adapted to the current conditions and the opinions of all the actors involved in the National Audit System, managers and workers of the entities subject to control.

### PROCESO PARA APROBACIÓN DE LA LEY DE LA CONTRALORIA GENERAL DE LA REPÚBLICA, SU REGLAMENTO Y DEMÁS DISPOSICIONES JURÍDICAS



## The Office of the Comptroller General of Cuba carries out exchange and advisory visits that will allow

The exchange and advisory visits carried out by the Office of the Comptroller General and the Cuban National Audit System to a selected sample of 112 entities that are active in their operation will allow to diagnose before the end of the year their economic efficiency and the actions to improve it.

The auditors together with managers and officials of the selected entities examine, through the random sampling method, the operations carried out at the end of December 2020 and from January to September 2021. The overall objective of the visits is to conduct an effective exchange of information and verification advice on the process implemented by the entities for the conduct and compliance with the 43 measures approved for the Cuban state business system, train and coach auditors, contribute to the training and enlightenment of the administrations and the analysis and interpretation of the financial statements as a source of prior information, the most representative deviations in the accounting accounts, which includes assessing the causes of the deviations and the measures taken. It also verifies the regulations which implement the Government Directives in the process of drawing up and executing the Economic Plan 2021 in business activity and the correct implementation of the measures derived from the Ordering Task.

The commissions verify the fulfilment of the economic mission prioritised in the State Plan for each entity and evaluate the fulfilment of the process of functions and decentralisation of powers in the Cuban state entrepreneurial system.



Carrying out visits and entities by the Comptroller's Office and the National Audit System of Cuba.

## Presiding Judge highlights anti-corruption measures implemented by the TSC

The presiding magistrate of the Superior Court of Accounts (TSC) of Honduras, Ricardo Rodríguez, gave a presentation at a workshop sponsored by the Transparency Secretariat and the United Nations Office on Drugs and Crime (UNODC) about the anticorruption measures implemented by the Comptroller of the State of Honduras.

His presentation was given in the framework of the First National Workshop for the Development and Implementation of a National Anti-Corruption Strategy in Honduras, held on Monday, July 5, which was a continuation of the Second Evaluation Cycle of the Mechanism for the Implementation of the United Nations Convention against Corruption.

The presiding magistrate began his participation by presenting an institutional video, which included the Constitutional Mandate, the National System for the Control of Public Resources (Sistema Nacional de Control de los Recursos Públicos - SINACORP), control activities, vision and mission according to the Strategic Plan 2019-2024.

He recalled that the National Congress approved the Decree 145-2019, published in March 2020, the reform of the Organic Law, which enables the implementation of simultaneous and concurrent controls; a mechanism that allows for the timely and possible irregularities leading to acts of corruption in a timely manner, under synergy between the internal audit units and the TSC.

He also appreciated that the reform strengthens the independence of the TSC by being given responsibility for the selection, evaluation, appointment and dismissal of members of the Internal audit units in the different public institutions. Work is currently underway on the reform of the Regulations to the Organic Law, in order to enable those aspects that lead to institutional strengthening.



The presiding magistrate of the TSC, Ricardo Rodríguez, participated as a speaker at the First National Workshop for the Development and Implementation of a National Anti-Corruption Strategy.

## TSC submits to the National Congress the Accountability Report of the Public Sector and Municipalities for the year 2020

The Superior Court of Accounts (TSC) of Honduras sent to the Sovereign National Congress of the Republic (CN) the Consolidated Accountability Report Accounts of the Public Sector and Municipality Sectors for the Year 2020.



The Plenary of Magistrates received first-hand the results of the Public Sector and Municipalities Accountability Report for the year 2020.

The Consolidated Public Accountability Report of the Public Sector and Municipalities, period 2020 condenses the analysis of the information presented in the accountabilities submitted by the public sector institutions. On

this occasion, the management of 90 public sector institutions in Honduras was analysed regarding the Liquidation of the General Budget of Revenues and Expenditures of the Republic and of the Decentralised and Deconcentrated Institutions.

The report contains a broad economic context, including the examination of the planning and expenditure budget compliance, with a focus on the management of the covid-19 pandemic and the effects of the Eta and Iota storms; with their respective conclusions and recommendations. In addition, important evaluations such as the analysis of fiscal reforms and tax expenditures, comparative analysis of Public Debt accounts balances contained in the Financial Statements of the Public Sector and Central Government. Likewise, an evaluation of the Annual Operational Plans of the 90 Directorates and/or Internal Auditing Units of the Public Sector and of the 210 corresponding to the Municipalities, among others.

The TSC considers it important to characterise the nature of Public Management, the management and measurement instruments, the control systems and the process of the Integration and Consolidation of Public Sector Accounting Information.

## Office of the Comptroller General of the Republic of Panama



Comptroller General Gerardo Solis and Monsignor Rafael Valdivieso.

The Justice and Peace Commission, represented by the President of the Panamanian Episcopal Conference Rafael Valdivieso, handed over to the Comptroller of the Republic, Gerardo Solis, a report with the results of the Social Audit of the Panama Solidarity Programme at the end of the first year of the Cooperation and Support Agreement signed between the two entities.

The citizen oversight of the Justice and Peace Commission involved more than 140 social auditors who, ad honorem, carried out 278 field visits covering 45% of the total number of townships in the country (695), collecting 454 citizen reports on the distribution of food bags, solidarity vouchers and digital vouchers.

According to the National Director of Fiscalisation, Jorge Luis Quijada, out of the total of citizen reports, 147 were entered into the Comptroller's Office's "Cuidemos Panamá Solidarity" platform, of which 59 cases were closed and 88 are under investigation, while 307 were assessed as complaints.

## Need for more performance audits



By: Janel Andres Ramirez Sanchez, President of the Chamber of Accounts of the Dominican Republic.

The president of the Chamber of Auditors, Janel Andres Ramirez Sanchez, said that approximately 80% of the audits carried out by this entity are financial audits, which is why it is necessary to increase the number of performance audits, to evaluate the efficiency, efficacy, economy and quality in the use of public resources and special studies and investigations.

"A refocusing of the types of audits is necessary to ensure that improper actions are detected and to generate submissions to justice with a sanctioning effect," he insisted. He spoke on the subject at the XIX Regional Congress on Internal Audit, Management Control, Risk and Finance "Generating Value in a Resilient Environment".

In front of an audience of auditors and accountants from Peru, Chile and the Dominican Republic, he said that the audit guides in the country are obsolete, the structure of the audit management needs to be refocused, standardise and structure working papers and illustrative models. In addition to the need for the use of software for data analysis and statistical sampling.

## ASOFIS Webinars

The Superior Audit Office of the Federation of Mexico (ASF) presides over the National Association of Supreme Audit and Governmental Control Bodies, A.C., (ASOFIS). This is the body that brings together the 32 Local Supreme Audit Institutions.

One of the guiding principles of ASOFIS is "to promote close and permanent collaboration between the Association and its members" and "to oversee legality, economy, efficiency and effectiveness in the financial and programmatic governmental activity", therefore with the objective of promoting the exchange of knowledge, the ASF has held three cycles of webinars with the participation of specialists from the Latin American and Caribbean region.

The cycle with a focus on INTOSAI P-12 in Local Supreme Audit Institutions of Mexico was attended by specialists from the SAIs of Argentina, Chile, Costa Rica, El Salvador, Mexico and Peru, to whom we are grateful for their important collaboration in topics such as Planning and programming of audits, Use of ICTs, Combating Corruption and Auditing of emergency and disaster funds.



Enrique Gonzalez of the General Comptroller of the Republic of Costa Rica.



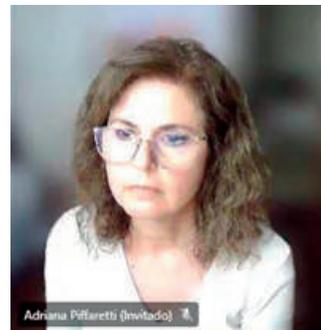
Rene Alfonso Chinchilla Ardón, Court of Accounts of the Republic of El Salvador.



Angelica Castillo Rios of the Comptroller General's Office of the Republic of Peru.



Nayareth Calfulaf Barrueto, Comptroller General of the Republic of Chile.



Adriana Piffaretti of the Auditor General Office of the Argentinian Nation.



## SAI Peru's Juvenile auditors verify compliance with standards



The highest number of school auditorships was concentrated in the regions of Lima, Piura, Arequipa and Junín.

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In 2021, SAI Peru will continue to promote its citizen participation programmes virtually due to the COVID-19. One of them is Auditores Juveniles (Juvenile Auditors), where more than 200 thousand secondary school students from public and educational institutions. They carry out virtual audits to verify compliance with current regulations.

In the virtual oversight, students, with the support of their parents, complete digital forms on public services provided in the community or educational institution. The "Accessibility and Cycle Paths" oversight, for example, is aimed at identifying local governments' compliance with accessibility standards for people with disabilities and older adults in the urban environment and buildings in their jurisdiction.

They also verify the compliance of municipalities on standards of promotion and regulation of the use of bicycles as a sustainable and efficient means of transport (bicycle lanes). The information is then processed, analysed and forwarded to local government officials, who must adopt the necessary measures, facilitating the transit of people with disabilities, the elderly and cyclists on public infrastructure.

75,079 students, 70,289 parents, and 2,977 educational institutions nationwide participated in the virtual monitoring.

## SAI Peru sets out minimum requirements for positions of trust



Project standardises requirements to be met by freely appointed or removed officials and servant of trust.

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In order to contribute to improving public management, the Office of the Comptroller General of the Republic of Peru has submitted a bill to the Congress of the Republic of Peru to establish minimum requirements for freely appointment and removal of civil servants, as well as trust personnel. If the legislative initiative (PL N° 0149-2021-CGR) is approved, only professionals with proven experience will be able to lead a public entity, so that the State will have competent civil servants with the necessary skills to hold the position. This will lead to higher levels of effectiveness and efficiency in the public administration.

For example, it is proposed that officials appointed as the heads of entities or executing units should have at least a full higher education and a certain level of education and a number of years of work experience.

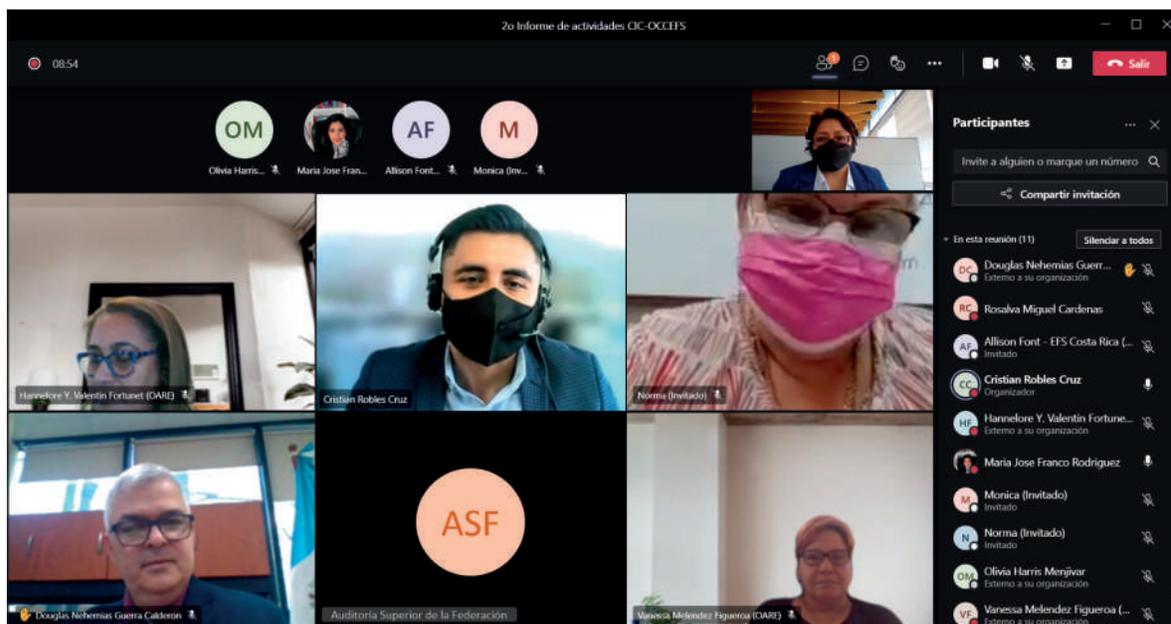
The minimum profile will have the status of law, so that no entity head or public official will be able to change it. More information at:

[www.contraloria.gob.pe](http://www.contraloria.gob.pe).

# OCCEFS AND EFSUR ACTIVITIES



## Delivery of the quarterly report of the Capacity Building Commission



Representatives from the SAIs of Costa Rica, Guatemala, Honduras, Mexico and Puerto Rico.

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On 16 July 2021, the OCCEFS Capacity Building Committee, Coordinated by the Auditoría Superior de la Federación (ASF) of Mexico, presented the report of its activities for the months of April to July 2021 to the Office of the Comptroller General of Accounts of the Republic of Guatemala and the Superior Court of Accounts of Honduras, Presidency and Executive Secretariat of OCCEFS.

The meeting highlighted the Cycle of Webinars on Ethics and Public Integrity, held in May 2021, the objective of which was to discuss and exchange experiences on current public ethics and integrity issues among OCCEFS member SAIs.

In addition, the CIC coordination presented the progress of the Training Strategy, in particular the self-managed course on performance auditing with a focus on SDGs that is being prepared by the ASF. Similarly, the Office of the Comptroller General of Accounts of the Republic of Guatemala presented the proposal for the Training Programme on Performance Auditing.

Finally, in the framework of the OCCEFS Training Needs Assessment (TNA) report, discussions were held on the preparation, development and possible topics that could be addressed in the SDG webinars, initiative to be held during the last quarter of 2021.

# OCCEFS AND EFSUR ACTIVITIES



## Participation of the ASF in the Panel Forum: Good Governance for a Culture of Transparency



On 5 October 2021, on the occasion of the signing of the Cooperation Agreement on Good Governance between the Comptroller General of Accounts of the Republic of Guatemala and various agencies in Guatemala, the ASF was invited to participate in the Panel Forum: Good Governance for a Culture of Transparency with the theme "Trends in Ethics in Public Management".

The objective of this forum was to learn about the foundations of Good Governance at the international level in order to promote a culture of transparency, prevent corruption and to foster citizen confidence in State institutions.

In this intervention, the concept of Governance was explained, which can be interpreted as a set of actions through which the government perfects its work to direct or lead society, as well as allowing the Public Agendas and National Plans to coincide in their activities in order to achieve the fulfilment of the goals set by governments.

We are grateful for the kind invitation to the SAI of Guatemala.

En el marco del Convenio de Cooperación para la Buena Gobernanza, para propiciar una cultura de transparencia, rendición de cuentas y prevención de la corrupción e impunidad, se le invita a participar al acto protocolario virtual del

### INFORME DE RESULTADOS Y PANEL FORO BUENA GOBERNANZA PARA UNA CULTURA DE TRANSPARENCIA

**Fecha:** Martes 05 de octubre de 2021  
**Horario:** 09:00 a 11:00 horas  
**Transmisión:** Microsoft Teams  
<https://bit.ly/2Y70wEw>

TEMA	PONENTE
1. Desafíos de la Gobernanza para el Fortalecimiento Institucional	<b>Dra. Cecilia Sánchez</b> Consultora Internacional
2. Tendencias de la Ética en la Gestión Pública	<b>Dr. Eber Omar Betanzos Torres</b> Tribunador de la Unidad Técnica de la Auditoría Superior de la Federación de México.

LIVE

Guatemala, octubre de 2021.

# OCCEFS AND EFSUR ACTIVITIES



## Cycle of webinars EFSUR Gender Equality



For the fourth consecutive year, the organisation of Supreme Audit Institutions of the Mercosur and Associated Countries (EFSUR) held the Cycle of Webinars on gender equality. The webinars organised by the EFSUR Argentina team were held on Thursday 26 August and Thursday 30 September through the Zoom platform.



The first meeting "Women and Leadership: Challenges for Equal Participation" was attended by 371 people from all over Latin America, with the participation of the highest authorities of the SAIs of the region, who shared their experiences on leadership within their institutions.

Presentations were made by Minister Ana Arraes, President of the Court of Audit of Brazil; Ms. Susana Diaz, President of the Court of Audit of Uruguay; Ms. Diana Marcos, Minister of the Court of Audit of Uruguay, and the Deputy Comptroller General of Ecuador, Eng. Sonia Sierra. The second meeting dealt with the 2030 Agenda, gender issues, and their approach in the SAIs of EFSUR. On this occasion, SAI agents presented their experiences implementing the gender perspective in governmental public control. The first panel referred to the coordinated audit work on SDG 1 from a gender perspective and the second on the covid 19 crisis and its impact on gender equality.

This was followed by the presentation of the annual report on the compilation of gender in South American countries; and finally, the experience of implementation of the gender approach within the SAI of Colombia.

At the end of the event, the Auditor General of the Argentinean Nation, Graciela de la Rosa, remarked that "gender equality is an objective shared by our entities, a challenge that we incorporate both in the tasks of auditing and audits, as well as in the design of policies with a gender perspective within our own institutions".



# OCCEFS AND EFSUR ACTIVITIES



## EFSUR advances in audits with Gender Perspective



The Supreme Audit Institutions of the Mercosur and Associated countries (EFSUR) are committed to address the 2030 Agenda and the public control of the implementation of the Sustainable Development Goals (SDGs). To this end, the consolidated report of the coordinated audit on SDG 1 End Poverty with a gender focus, involving 7 SAIs in South America, is about to be completed.



The report emphasises the concept of feminisation of poverty, which is used to challenge the traditional notion of poverty, its indicators and its methods of measurement; and to connote the women's increasing material impoverishment. To this end, the audit focused on targets 1.2: halve poverty in all its dimensions; and 1.4: guarantee the universality of economic rights.

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Another EFSUR report on gender issues is the compilation of gender regulations in the countries of the region. The work is coordinated by the SAI of Ecuador and consists of a document that includes international and national legislation on gender, constituting a tool for analysis and consultation.

EFSUR has an unwavering commitment to the task of auditing with a gender approach. For this reason, planned a new audit on the implementation of policies to meet SDG 1 from a gender perspective in the context of a pandemic, during 2020. To access all information on the coordinated audits visit the website [efsur.org](https://www.efsur.org)





## The Office of the Comptroller General of the Republic of Chile will organise the "V International Seminar on Sustainable Development Goals, Oversight and Sound Institutions"

As it has become a tradition, the Office of the Comptroller General of Chile will hold a new version of the International Seminar on SDGs, to be held on 9th, 10th and 11th of November. This activity, which has been held since 2016, has had the purpose to highlight the importance of the UN's 2030 Agenda and how governments, the public sector, the private sector, the organised civil society and the community in general must make coordinated efforts and actions for its implementation.

This year, and considering the current health scenario, the conference will be conducted in a semi-attendance format, from 11:00 to 13:00 hours (Santiago), and aimed at the general public, for which simultaneous interpretation will be provided in English, Spanish and Portuguese.

On 9 November, the theme "Strengthening Oversight for Good Governance and Sustainable Development" will be addressed. On the 10th of November, the theme "Decent Work and Women's Empowerment for Sustainable Development" will be addressed. Finally, on 11 November, the theme will be "Environmental Rights and their Importance" from a Multidimensional Approach for Sustainable Development".



## Webinar Series of the Coordinated Audit to SDG 3B

On 18 October 2021, the I Webinar "Challenges and Opportunities for the implementation, follow-up and review of the Sustainable Development Goal (SDG) No. 3 and its targets: Why address target 3B? which was attended by 18 Supreme Audit Institutions and brought together 146 participating auditors.

During the training, it was reported that in collaboration with the INTOSAI Development Initiative (IDI), a web platform is being developed where we can find valuable information such as mappings, statistics, documents and use it as a workspace, for the different stages of the Coordinated Audit.

In addition, participants were informed that coordination has been made with the Pan American Health Organization, who will accompany us in this Coordinated Audit. Finally, it was agreed that according to the calendar, the planning workshop will be held in November of this year.

Likewise, on 22 and 29 October, the webinars "Methodology for the Governance assessment scale in the implementation of the SDG targets. Presentation of a case study on the application of the methodology" and "Methodology to measuring the results of the indicators of target 3b. Presentation of a case study on the application of the methodology" will take place.

This cycle of webinars was aimed at strengthening knowledge about SDG 3 in the region and target 3B, in order to develop new capacities that allow to carry out a **s u c c e s s f u l** Coordinated Audit.



### Ciclo de Webinars de la Auditoría Coordinada al ODS 3B

<p>Desafíos y oportunidades para la implementación, el seguimiento y el examen del ODS 3 y sus metas. ¿Por qué abordar la meta 3B?</p>	<p>Metodología de "Escala de evaluación de gobernanza en la implementación de las metas ODS". Presentación de caso de aplicación de la metodología.</p>	<p>Metodología para medir los resultados de los indicadores de la meta 3b. Presentación de caso de aplicación de la metodología.</p>
 15 de octubre	 22 de octubre	 29 de octubre

# UPCOMING AGENDA

## OCTOBER

1 - 29	OLACEFS Keynote Lectures in Governmental Oversight
13	International Day for Disaster Reduction
17	Institutional Anniversary of the SAI of Venezuela
21-22	7th International Seminar on Data Analysis in the Public Administration - SAI of Brazil
28	Third Meeting of the Hand in Hand for Governance Cycle Organised by CTPBG

## NOVEMBER

3-5	OLACEFS Keynote Lectures on Governmental Oversight
7	Institutional Anniversary of the SAI of Brazil
7	Institutional Anniversary of the SAI of Costa Rica
9-11	5th Version of the International Seminar "Sustainable Development Goals, Auditing and Sound Institutions, SAI of Chile
10-11	Python Introduction Workshop, organised by the CTIC
16	Institutional Anniversary of the SAI of Mexico
18	XXXI Ordinary Meeting of the EFSUR Joint Commission
25-26	Executive Committee Workshop OLACEFS - GIZ project
29-30	Meeting of the JAC

## DECEMBER

1	Ordinary Meeting of the OLACEFS Board of Trustees
1-3	XXX Ordinary General Assembly of OLACEFS
2	OCCEFS General Assembly
3	Institutional Anniversary of the SAI of Ecuador
29	Institutional Anniversary of the SAI of Panama



# Cooperando Newsletter

Quarterly publication of the Latin American and  
Caribbean Organisation of  
Supreme Audit Institutions

A graphic element of the OLACEFS logo, consisting of several overlapping, brush-stroke-like shapes in various colors (blue, green, purple, red, yellow) that form a stylized, abstract shape resembling a map of the Americas.

**OLACEFS**

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A horizontal bar at the bottom of the page composed of seven colored rectangular segments: light blue, dark blue, green, purple, dark blue, red, and yellow.