

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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Official photograph of the XXX Ordinary General Assembly held in Cartagena, Colombia.

EDITORIAL

We ended 2021 with the 30th Ordinary General Assembly of OLACEFS, which was a large mixed format meeting with the participation of more than 20 SAIs from the region, as well as associate members and invited SAIs from INTOSAI and cooperating organizations. Special thanks to the Office of the Comptroller General of Colombia, excellent host of the event.

In a year that has brought us transitions and hybrid activities between the virtual and physical worlds, we can affirm that we have not abandoned our desire to forge bonds of friendship and union among our SAIs. In this sense, technologies will continue to be our great allies in 2022. I would like to thank the readers of the Cooperando Newsletter and the SAIs whose contributions have allowed us to share their progress in public auditing and good practices in governmental control.

Nelson Shack Yalta
President of OLACEFS

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Caribbean Supreme Audit Institutions

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OLACEFS

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE
DE ENTIDADES FISCALIZADORAS SUPERIORES

30th Ordinary General Assembly of OLACEFS



Heads of SAs and teams of the OLACEFS SAs at the XXX Ordinary General Assembly.

The 30th Ordinary General Assembly of OLACEFS was held from December 1 to 3, in the city of Cartagena de Indias, Colombia. OLACEFS was held in the city of Cartagena de Indias, Colombia. The long-awaited meeting was held in a hybrid manner, with the active participation of both Heads of SAs and their teams in both face-to-face and virtual modalities.

The event was a space to strengthen the management of public auditing, to present the progress of the organization at regional and global level, to exchange knowledge and experiences on matters of common interest, and to consolidate existing cooperation ties. Likewise, the technical topics "Preventive control: towards a timely and effective approach of SAs to possible irregularities in public management" and "Human rights, a challenge for SAs" were presented.

Among the main agreements reached at the Administrative Session of the Assembly, the SAI of Bolivia was re-elected as Financial Auditor of OLACEFS 2022-2023 and the SAI of Honduras was elected as Performance Auditor of OLACEFS 2022-2023, and the OLACEFS Gender and Non-Discrimination Policy was approved. Likewise, the SAI of Mexico was confirmed as organizer of the 31st Ordinary General Assembly in 2022 and the SAI of Peru as organizer of the 32nd Ordinary General Assembly in 2023. Finally, it was approved to submit to INTOSAI the request to declare the "International Government Auditor's Day", and elections were held to renew positions in the organization.

The meeting was attended by more than 20 Supreme Audit Institutions of the region, as well as associate members, invited SAs of INTOSAI and cooperating organizations. We thank the Office of the Comptroller General of the Republic of Colombia, host of the Assembly, for its excellent organization.

Sharing CTIC's experience and presenting OLACEFS' strategy for 2022



The OLACEFS Commission on Information and Communications Technologies (CTIC), chaired by Dr. Francisco J. Fernandez, Auditor General of the Nation of Argentina, would like to share with the OLACEFS community the main activities it carried out during 2021, namely:

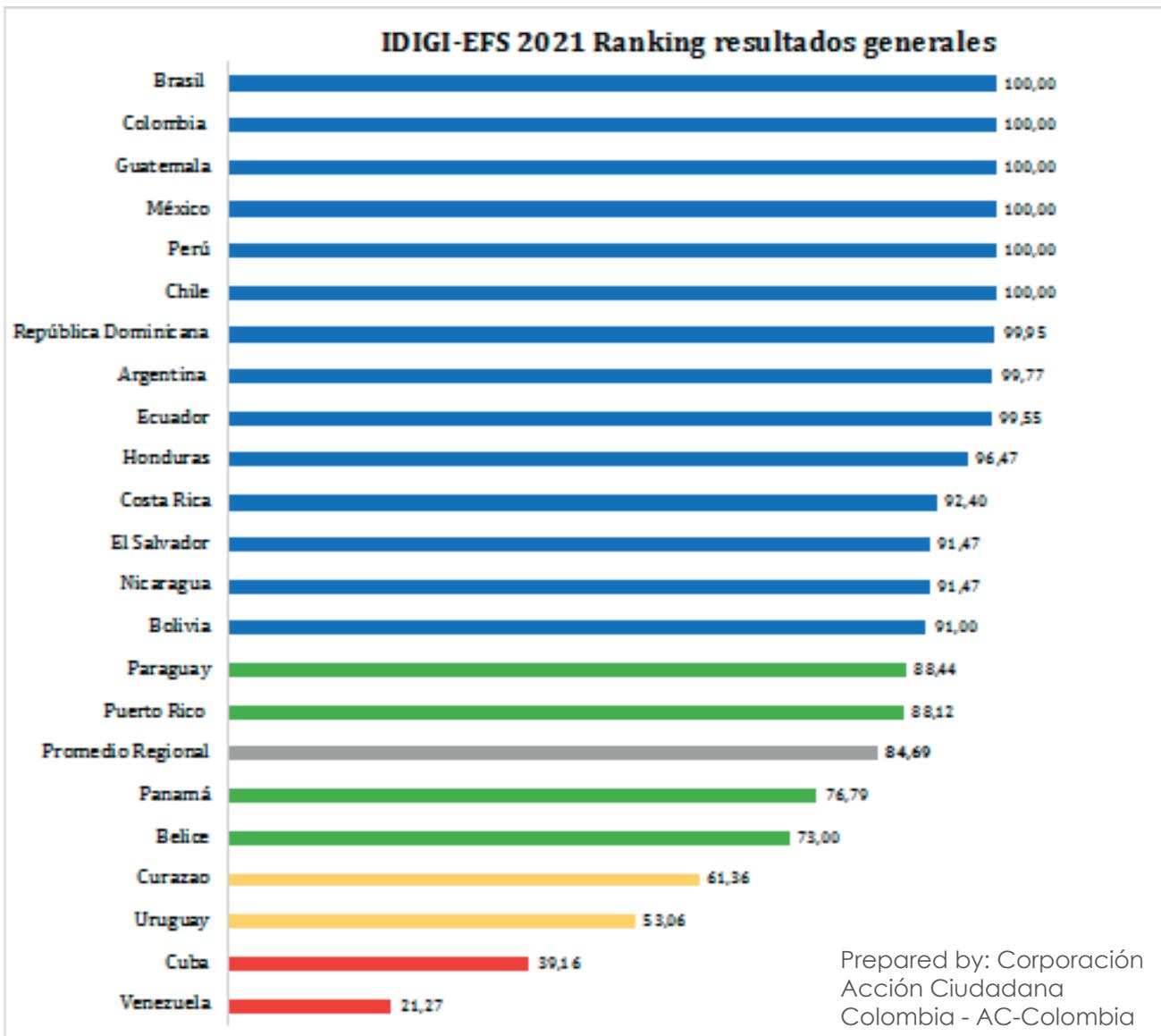
Collaborated fully with the Inter-American Development Bank (IADB) in the results and dissemination of a DIGITAL MAPPING on the use of digital technologies by the SAIs of the region; continued with its task of disseminating the ODS.OLACEFS.COM website; conducted a survey on Coordinated Audits; organized workshops on Online Surveys and Introduction to Python; collaborated in the preparation of surveys to different groups in the region; provided technical support for the new OLACEFS website and the adaptation of the registration portal of the last Assembly; put all members of the region in contact with 192 virtual events; and promoted the self-management of virtual meetings for the entire OLACEFS community using Calendly, among other actions.

For this year 2022 we will be focused on the launch of the Open Data Portal project for OLACEFS that will allow sharing information from both the Audit Institutions themselves and governments, a strategy that will allow us to put technology at the service of efficiency, transparency and prestige of audit reports, investigations and analysis in the face of this challenge represented by digitization and Artificial Intelligence. With the hope of inviting you to participate in the CTIC Big Data & A.I. Task Force, we leave an immense thank you to all the SAIs that accompany the task of the Commission.

OLACEFS makes progress in making information available and accountability to the public

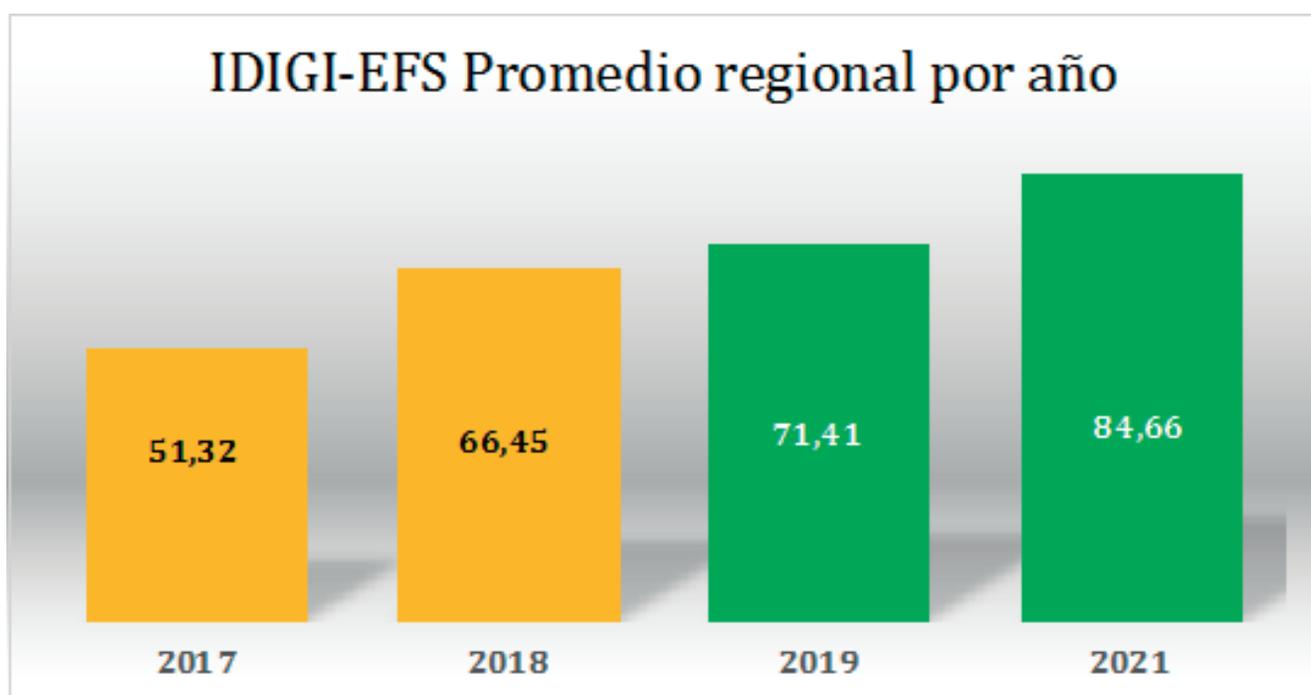
The OLACEFS Technical Committee on Good Governance Practices, chaired by Mr. Jesús Rodríguez, Auditor General of the Nation of Argentina, and with the support of the civil organization Corporación Acción Ciudadana Colombia - AC-Colombia, conducted the fourth measurement of the Index of Availability of Information to Citizens on the Institutional Management of Supreme Audit Institutions - IDIGI-EFS-2021.

The IDIGI-EFS is a tool that measures the availability of information that Supreme Audit Institutions present to citizens and interested parties through their institutional websites in relation to: the institutional framework; the scope of control and audit; audit results; and accountability.



The overall results in 2021 place the SAIs of Brazil, Chile, Colombia, Guatemala, Mexico and Peru in first place with 100% of the information available.

The IDIGI-EFS 2021 reveals an increase of 33.4 points compared to the first edition conducted in 2017, with a regional average of 84.69% availability of information.

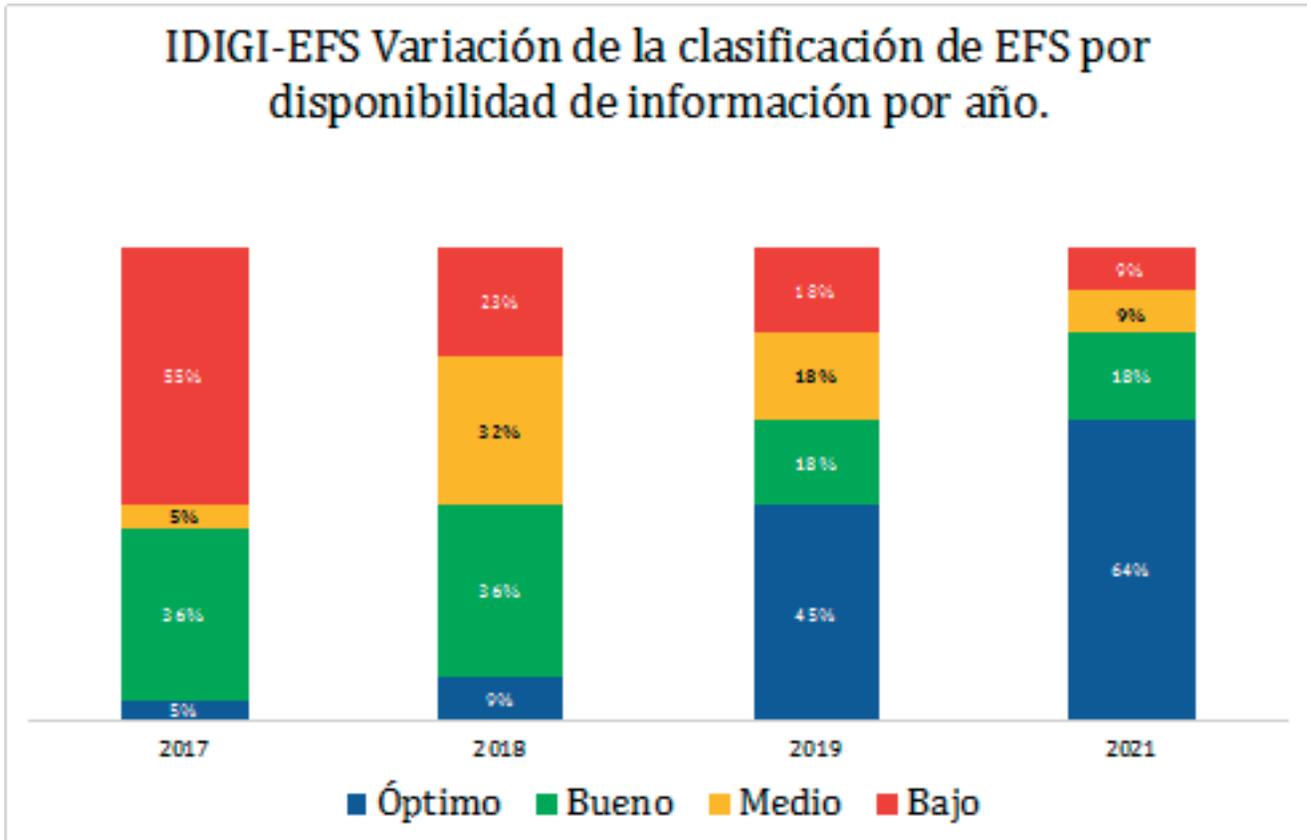


Prepared by: Corporación Acción Ciudadana Colombia - AC-Colombia

In 2017, only 5% of OLACEFS SAIs were at an optimal level of information availability; by 2021, 64% of them had reached this level. Likewise, in 2017, 55% of SAIs had a low level, a figure that decreases to 9% in 2021.

IDIGI-EFS 2021 incorporated the COVID-19 module to evaluate the availability of information on the auditing of public funds destined to address the pandemic, in response to the growing demand from the public.

The results reflect a regional average of 65% availability of information, placing it at a medium level, i.e. the information they supply provides basic inputs that motivate social control and citizen monitoring of auditing. Seven SAIs in Latin America and the Caribbean present an optimal level of information on the



Prepared by: Corporación Acción Ciudadana Colombia - AC-Colombia

auditing of COVID-19 resources. They are: Argentina, Brazil, Chile, Colombia, Guatemala, Mexico and Peru.

Although the SAIs of the region have developed innovative strategies to publicize the results of institutional control, it is necessary to move forward in strengthening links with citizens, audited entities and other interested parties by creating joint work spaces aimed at highlighting the value and benefits and improving the quality of government services.

The continuous improvement in the levels of information availability evidences the usefulness of the IDIGI-EFS tool and highlights its contribution to improving SAI accountability to citizens, its potential as a good practice for other INTOSAI SAIs and its value as an input for strengthening the performance measurement framework - SAI-PMF.

The full report is available at:

<https://olacefs.com/ctpbg/document/fiscalizacion-y-disponibilidad-de-informacion-a-la-ciudadania-idigi-efs-2021-y-covid-19/>

The Capacity Building Committee holds annual meeting



Participants of the Annual Meeting of the Capacity Building Committee.

The Capacity Building Committee (CCC) met on November 29-30 in Cartagena de Indias, Colombia, under the coordination of its chairman, Minister Augusto Nardes (TCU-Brazil).

The meeting was attended by representatives of 13 member SAIs of the Committee and representatives of the German Cooperation (GIZ).

The meeting began with the Keynote Lecture "The importance of public governance for Latin America: the case of Brazil", whose speaker was Minister Augusto Nardes. Then, the 6 CCC Task Forces presented the main results of the activities conducted during 2021 and 5 of them finalized their activities.

Thus, new task forces were created, namely: analysis of the satisfaction evaluations of the CCC training courses; follow-up of the Virtual Courses envisaged in the 2022-2024 Training Plan; governance initiatives for OLACEFS SAIs; measurement of the impact of the courses offered by the CCC; tools for measuring technological risk.

The Chair of the Committee presented the Training Needs Diagnostic and the new OLACEFS Training Plan, to be implemented during the 2022-2024 three-year period. The meeting also included presentations by important cooperating partners such as GIZ and IDI.

TAI Audits

The SAIs of Argentina, Bolivia, Guatemala, El Salvador, Honduras, Mexico, Paraguay, Peru and Uruguay are participating in the Cooperative Compliance Audit on Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19, a global audit led by IDI.

During 2021, training and follow-up activities have been carried out by mentors from the SAIs of Brazil, Chile, El Salvador, Mexico and Uruguay. Eleven modules of the TAI Audit Guide were taught to the audit teams.

Five social learning webinars were held with experts from international organizations. In addition, three peer review sessions were held on the planning of audits that are currently underway:

- Socioeconomic assistance from the SAIs of Guatemala, Peru and Uruguay, with mentoring from Brazil, El Salvador and Mexico.
- Vaccination, from the SAIs of Bolivia, Honduras and Mexico, with mentoring from El Salvador and Uruguay.
- Emergency Public Procurement, from the SAIs of Argentina, El Salvador and Paraguay, with mentoring from Brazil and Chile.

For more information, please refer to the GTFD report:

<https://olacefs.com/document/informe-gtfd-2021-v-18nov21-pdf/>



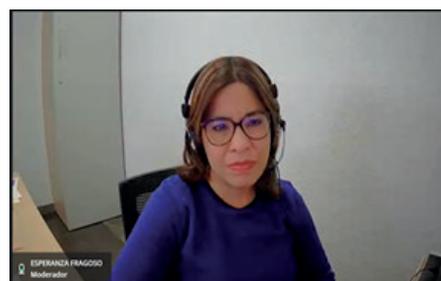
Audit team of the SAI of Uruguay



Audit team of the SAI of Peru



Audit team of the SAI of El Salvador



Audit team of the SAI of Mexico

Results of the 2021 Regional Research Competition

The 2021 Regional Research Contest "Supreme Audit Institutions innovating for the improvement of governmental control in Latin America and the Caribbean", organized by the Presidency of the Latin American and Caribbean Organization of Supreme Audit Institutions - OLACEFS and the Legal Advisory Committee - CAJ, had the objective of promoting the exchange of knowledge and experiences in innovation topics applied to the work of governmental control in the Supreme Audit Institutions members and associates of OLACEFS. The winners were:

1st Place: Juan Alejandro Herrera López of the SAI Costa Rica, with the title of the paper: "Generation of an audit network on public infrastructure, based on artificial intelligence and blockchain".

2nd place: Carmela Rosario Chambergo Sandoval, Abraham Flores Vargas and Patricia del Pilar Núñez Ramírez of the SAI Peru with the paper "Effectiveness of the upgrade of Citizen Participation of the SAI Peru during the COVID-19 pandemic: Integrated management of digital tools to strengthen the management of the audit of the SAI Peru".

3rd place: José de Jesús Sosa López (Coordinator), Samuel Ruiz Montes and Osvaldo Daniel Rivera Corte of the SAI of Mexico with the paper "Internal Control and Governance: the two faces of governmental control in Mexico. Contributions of the ASF to improve the quality of life of citizens".

Congratulations to the winners and special thanks to all SAIs for their participation!



Balance of TCU's main activities in 2021



The president of the TCU, Minister Ana Arraes, presented a balance of the main activities of the Court in 2021.

Ana Arraes made adjustments to the organizational structure of the TCU secretariat with the aim of reducing overlaps between units and filling gaps.



Minister Ana Arraes presents a balance of the main activities of the SAI over which she presides.

She highlighted the creation of the Program to Support Responsible Municipal Management, called TCU + Cities, whose focus is on pedagogical and guiding actions in the search for contributing to the qualification of municipal administrators and inducing the prevention of failures that may harm the use of public resources in areas such as health, education and urban infrastructure.

The president mentioned some of the main actions undertaken so far, such as the preparation of publications aimed at municipal managers on Fiscal Management, Public Works, Bids and Contracts; the launching of a training course on public procurement; the updating of the Fundamentals of Voluntary Transfers course; and the provision of more than 130 training actions.

The minister instituted the Special Information Security Program - TCU + Seguro, which includes 86 actions related to employee behavior, risk management and continuity.

As for the effective economic benefits of TCU control actions analyzed from the 1st to the 3rd quarter of 2021, a total of R\$ 51.9 billion (US\$ 9.2 billion) was reached resulting from compliance with determinations or recommendations made by the Court.

Magistrate Roy Pineda Castro assumed the Presidency of the Superior Court of Accounts (TSC)

On Tuesday, December 7, 2021, Magistrate Roy Pineda Castro assumed the presidency of the Superior Court of Accounts (TSC), with the challenge of continuing to promote actions to ensure the correct use of the State's assets and resources. The traditional rotation of presidency was made official in an administrative session of the Plenary of Magistrates held this day.



Magistrate Roy Pineda Castro assumed on December 7 the Presidency of the Superior Court of Accounts (TSC), accompanied by his colleagues of the Plenary, José Juan Pineda Varela and Ricardo Rodríguez.

In accordance with the legal process, Magistrate Ricardo Rodríguez handed over the

the seals of the Presidency of the TSC to Magistrate Roy Pineda Castro, who will hold this position for a period of one year, as provided for in the Organic Law of the TSC.

The current administration of the TSC is composed of magistrates José Juan Pineda Varela, Ricardo Rodríguez and Roy Pineda Castro, who were appointed by the National Congress (NC) to serve for a period of seven years, starting on December 7, 2016, concluding on December 7, 2023.

Article 9 of the Organic Law of the TSC states that, "The Superior Court of Accounts shall be composed of three (3) members elected by the National Congress, with the favorable vote of two thirds of the total number of Deputies. The National Congress shall elect the President. The Presidency of the Court shall be exercised on a rotating basis for periods of one (1) year among its members, in the order of their election".

Magistrate Pineda Castro assumes for the second time the presidency of the TSC guaranteeing to the national and international community the fulfillment of the mission of ensuring the effective and efficient management of the State's assets and resources, in pursuit of a transparent administration, promotion of ethical and moral values for the benefit of Honduras.

Mexico City will host the 31st Assembly in 2022



XXX Asamblea General Ordinaria OLACEFS - Colombia 2021: día 3

Video presentation of the 31st AGO venue in Cartagena, Colombia

During the 30th Ordinary General Assembly of OLACEFS, held from December 1 to 3, 2021 in Cartagena de Indias, Colombia, it was approved that the ASF will organize the 31st edition of this great event in August 2022.

The OLACEFS Assembly is a forum for deliberation and strategic decision-making, where the paths to be followed by our regional organization are defined.

A venue such as Mexico City, with first class services at all levels, will allow for a modern, hybrid event, where OLACEFS' capacity to continue advancing in innovation, digital transformation, continuous improvement and the perspective of human rights, among other elements, will be endorsed and projected as supports for a supreme audit that increasingly better serves the states of the region.

The Superior Audit Office of the Federation of Mexico, as host institution, undertook to enrich the organization of the event with all the suggestions made by the SAIs, in order to shape a great Assembly towards the year 2022.

Watch the invitation video at minute 30 of the fifth hour:

https://www.youtube.com/watch?v=qtA8zGldm_A

SAI Peru expands concurrent control nationwide

The SAI of Peru will expand concurrent control to all procurement processes for goods, services and public works over S/. 10 million (\$ 2.5 million USD), after the Congress of the Republic approved Law No. 31358.

The strength of concurrent control lies in the simultaneous, preventive, multidisciplinary, timely and prompt monitoring of the public manager during the different key moments of the contracting and execution of a good, service or public work, with the purpose of warning of risks and adverse situations that are communicated to the entity so that corrective measures can be adopted.

The concurrent control executed in the works of the Reconstruction with Changes, the mega-projects, as well as in the immunization process undertaken for COVID-19, allows us to affirm that this model works, is profitable and generates ample public value.

Research conducted by the SAI Peru has shown that concurrent control contributes to the execution and completion of works with lower costs. In addition, for every sol (USD 0.25) invested in concurrent control in public works, the State saves six soles (USD 1.25), i.e., it has a rate of return of 500%.



Concurrent control contributes to the proper continuity of public works.

Office of the Comptroller creates Special Investigations Division to more efficiently and effectively handle complaints, investigations and collaborations



On June 30, 2021, the Office of the Comptroller of the Commonwealth of Puerto Rico created the Special Investigations Division (DIE) with the purpose of strengthening the operational component of the Office by providing it with more resources, equipment, and specialized personnel, in order to provide auditors with strategies and tools to carry out audits. The DIE integrates the Investigation Group, the Digital Forensic Group and the Technical Support Group to carry out a set of activities aimed at fraud, waste and abuse investigations; to obtain information, manage possible evidence and analyze data through the execution of digital forensic examinations; and to provide specialized technical support in data analysis and development of technological strategies.



The speed with which technology evolves requires governments and audit institutions to implement and develop strategies and digital technologies in their work, to advance the battle against the misappropriation of public funds and corruption. As auditors, it is essential that we know and understand the new scenarios and challenges we face, where technology and citizen participation are powerful allies. The Office of the Comptroller of the Commonwealth of Puerto Rico has implemented strategies that respond to its Vision of serving Puerto Rico with a modern and technological Comptroller's Office, and of conducting advanced audits and investigations to promote good governance.

OCCEFS AND EFSUR ACTIVITIES



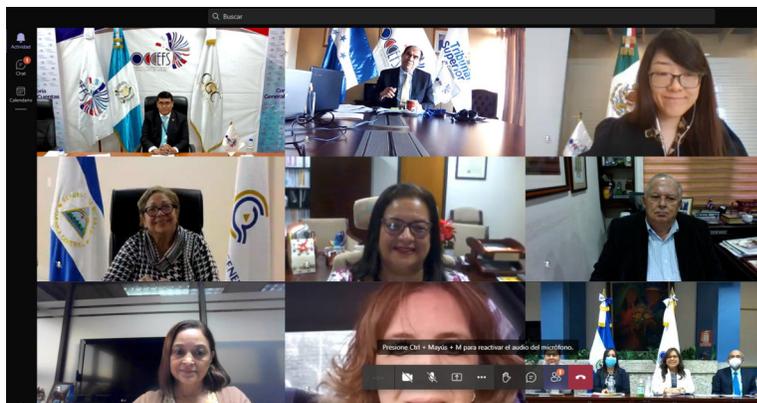
20th Extraordinary General Assembly of the OCCEFS



With the participation of its 11 member SAIs, the 20th Extraordinary General Assembly of the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS) was held in a virtual manner on Thursday, December 9, 2021. The Magistrate President of the Superior Court of Accounts (TSC), Roy Pineda Castro, assumed the position of Executive Secretary of the OCCEFS, in support of the Presidency of the Organization held by the Office of the Comptroller General of Accounts of Guatemala led by Dr. Edwin Humberto Salazar. The transparency agenda was completed, which included, by unanimous decision, the approval of the Organization's Statutes and Regulations of the Statutes, as well as the report on membership dues. In miscellaneous items, approval was given to the Face-to-Face Planning Workshop for the preparation of the Strategic Development Plan (SDP) 2023-2026 and the Annual Operating Plan 2023. Likewise, the ratification of the coordination of the Task Forces for the SDGs and the ISSAI's, respectively in charge of the SAI of Mexico and Cuba; and the Regional Policy for the Prevention and Fight against Corruption, by Guatemala.

On another note, Mr. David Colmenares Paramo, Auditor General of the Federation (Mexico) and coordinator of the Commission for Capacity Increase (CIC) presented the virtual course Overview for the Auditing of the 2030 Agenda for Sustainable Development.

Finally, the publication project "Building the Road to Prosperity", witnesses of the history of governmental control in the OCCEFS region and the organization of an International Auditing Congress by the SAI of Guatemala in coordination with the SAI of Mexico were presented. The Assembly culminated with the farewell letter from the Auditor General of Belize, the official photograph, the report and closing. The heads of the SAIs of the region reaffirmed their interest in the fight against corruption, their commitment to transparency and ensuring the proper management of public resources.



Panoramic view of the representatives of the different member SAIs that participated in the 20th Extraordinary Assembly of the OCCEFS, held virtually.





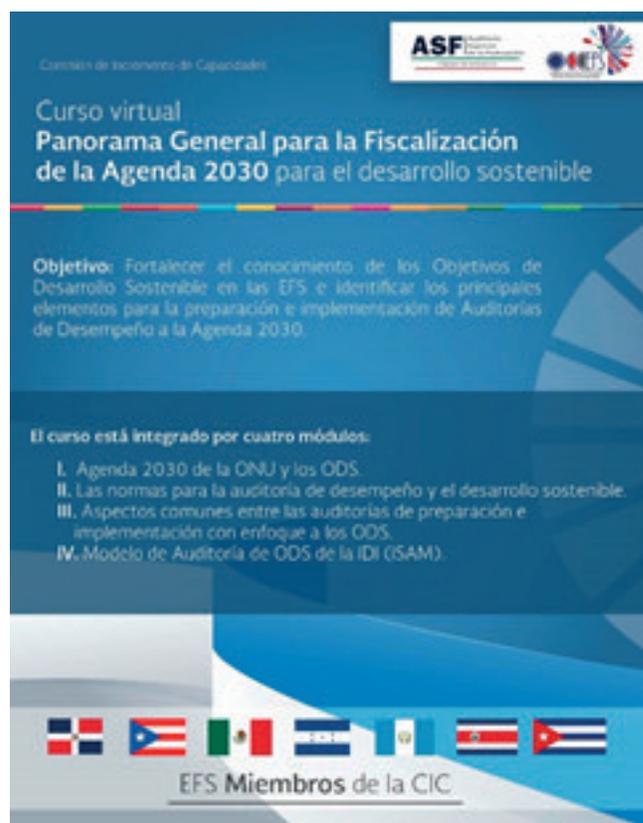
Overview for the Auditing of the 2030 Agenda for Sustainable Development

In the framework of the OCCEFS Training Needs Identification Report, the Capacity Increase Committee (CIC), coordinated by the Superior Audit Office of the Federation (ASF) of Mexico, will offer the virtual course "Overview for the Audit of the 2030 Agenda for Sustainable Development" to all the SAIs of the OCCEFS in 2022.

This training comprises four modules:

- I. UN Agenda 2030 and the SDGs.
Origin and main elements of the 2030 Agenda and the SDGs.
Standards for performance auditing and sustainable development.
INTOSAI international guidelines for performance auditing and sustainable development.
- II. Common aspects between readiness and implementation audits with focus on SDGs.
Readiness and implementation with focus on SDGs.
- III. IDI SDG Audit Model (ISAM).
Characteristics and stages of the IDI SDG Audit Model (ISAM).

The development of this course is the result of the efforts made by the Institute for Training and Development of Supreme Audit (ICADEFIS) in coordination with the Performance Auditing Directorate of the ASF and the SAIs of Cuba, Costa Rica, Guatemala, Honduras, Puerto Rico and Dominican Republic, members of the CIC.



SDG 3 Coordinated Audit Planning Workshop



Planning meeting November 29 and 30, 2021

On November 29 and 30, 2021, the SDG 3B Coordinated Audit Planning Meeting was held in virtual format. The audit teams from the 18 participating SAIs attended the meeting and reviewed the approach and methodology to be used during the review.

The objective is to review the current state of national government capacities, audit the effectiveness of countries in the process of implementing target 3b "Support research and development activities on vaccines and medicines for communicable and non-communicable diseases that primarily affect developing countries and facilitate access to essential medicines and vaccines (...) to protect public health and, in particular, provide access to medicines for all."

The performance audit is the modality used in the review and allows for the assessment of the results framework with an integrated approach to governance. Compared to the audits that have been carried out previously in the region, the SDG 3 audit will review the implementation of the 2030 Agenda for Sustainable Development. The basis provided by the coordinated audits conducted in OLACEFS allows us to capitalize on this knowledge.

The lead team of the GTFD Task Force, the Office of the Comptroller General of Peru, also presented the progress in the design of the work platform to be used, which has been developed with the support of the INTOSAI Development Initiative. In the coming weeks, the audit teams will have access to review the documentary and visual materials that have been generated since the beginning of the regional audit. For more information, please refer to the WGFD report: <https://olacefs.com/document/informe-gtf-d-2021-v-18nov21-pdf/>

UPCOMING AGENDA

JANUARY

1	Institutional Anniversary of the SAI of Argentina
7	Institutional Anniversary of the SAI of El Salvador
20	Institutional Anniversary of the SAI of Honduras

FEBRUARY

28	Institutional Anniversary of the SAI of Peru
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MARCH

15	Institutional Anniversary of the SAI of Guatemala
23	Institutional Anniversary of the SAI of Curacao
26	Institutional Anniversary of the SAI of Chile

Cooperando Newsletter

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

The logo graphic consists 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 or a cluster of points.

OLACEFS

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DE ENTIDADES FISCALIZADORAS SUPERIORES

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Lima, Peru

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.