

COOPERANDO

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

OLACEFS

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE DE ENTIDADES FISCALIZADORAS SUPERIORES



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Lima, Peru

“Generating public value with good auditing practices”



EDITORIAL

In recent years, OLACEFS has made great progress, such as the development of new coordinated audits, greater specialization in technologies applied to auditing, adaptation to emerging situations, among others. Undoubtedly, the exchange of good practices is one of our most significant strengths and the learning between the SAIs has allowed OLACEFS to be a benchmark international organization today. For this reason, in this edition of the Cooperando Newsletter, we invite you to learn about the activities, advances, meetings and agreements that have taken place in our Regional Organization, as well as the contributions that the SAIs provide for the development of the region, which is characterized for their brotherhood, resilience and diversity. With joint, participatory, and inclusive work, the OLACEFS community continues to achieve its goals!

Nelson Shack Yalta
President of OLACEFS



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

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OLACEFS

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DE ENTIDADES FISCALIZADORAS SUPERIORES



The Documentation Center advances in the translation of the TCU External Control Vocabulary



Prepared by the Documentation Center (Cedoc), of the Serzedello Corrêa Institute (ISC), the VCE - External Control Vocabulary is the TCU Thesaurus, a tool to standardize and organize specialized information on Control, making the process faster and more accurate. exchange of information between systems and databases.

The VCE has its own app, developed in Apex, and features definitions of technical concepts, synonyms, contextualization of specialized terms, and related concepts. The database currently has about 25,000 descriptors and can be used in two moments: to index the content of a document through keywords and to search for information with exact terms and precise results. In addition, the VCE can also be used as a kind of glossary to find the meaning of technical terms and expressions, typical of the diverse universe of action of the Court, which includes disciplines such as law, accounting, economics, administration and finance public.

As of August 2021, the terms of the VCE have been translated into English and Spanish, currently totaling 30% of the transferred content.



With international experts, the technical theme "Contribution of SAIs in the fight against climate change" was developed



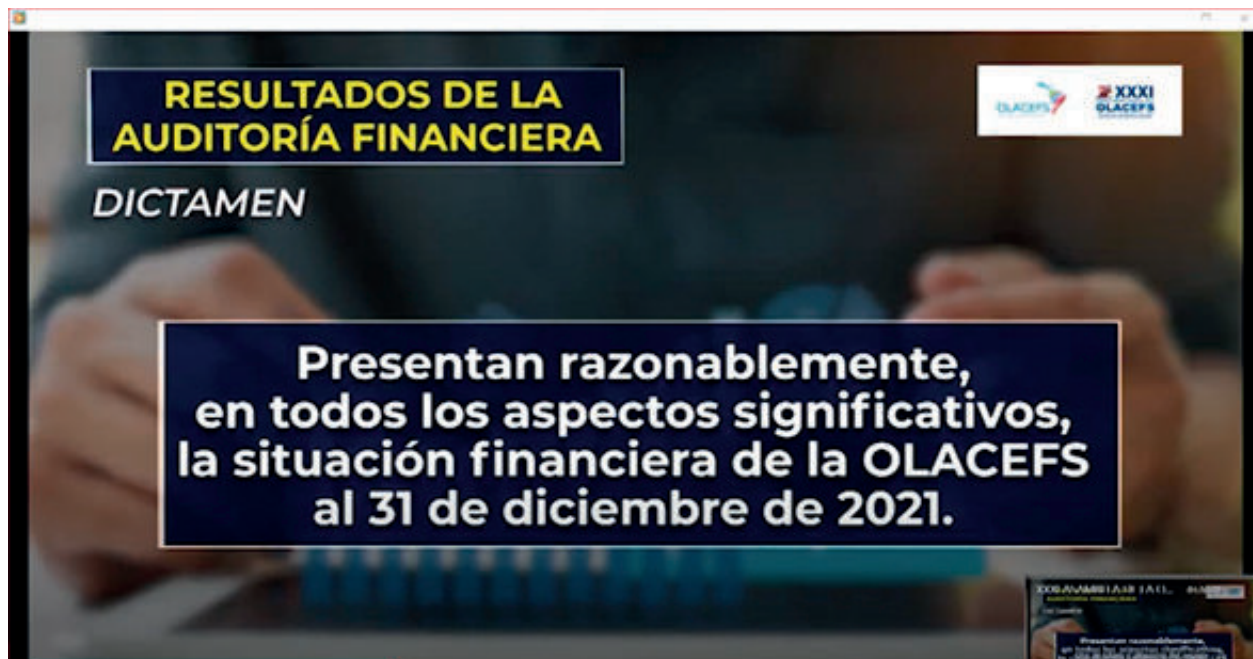
Dr. Jorge Bermúdez, Dr. Monserrat Madariaga, Lic. Sandra Ramirez and Lic. María Francisca del Fierro participated in the technical topic on climate change.

The XXX General Assembly of OLACEFS chose that the thirty-first meeting of AG OLACEFS deal with this issue. Thus, the issue led by the CGR Chile was treated in two parts.

In the first place, a panel that featured the presentation of two experts, Monserrat Madariaga from University College London and Patricia Quiroga from UNODC, who joined Comptroller Bermúdez to analyze the phenomenon of climate change and the role that SAIs have in the same.

The workshop "The SAIs in the Climate Emergency" was then held, where -using a participatory methodology, the people who attended the Assembly reached conclusions that were reflected in the Oaxaca declaration.

Presentation of Audit Results to Financial Statements in General Assembly



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During this year 2022, the audit carried out on the 2021 Financial Statements, prepared by the Executive Secretary, by the Comptroller General of the Plurinational State of Bolivia, was carried out and completed. This audit was carried out through the transfer, by technological means, of financial information and the creation of a technical committee that held face-to-face meetings in Bolivia and Mexico, in the months of March and September, respectively, whose objective was to evaluate the scope and objective of the audit of the Financial Statements.

This process resulted in the Independent Audit Report No. IX/FP33/Y22-D1 and the Follow-up Report No. IX/FP337Y-22-I2, which were presented at the XXXI Ordinary General Assembly, which took place in the city of Oaxaca de Juárez, Mexico during September 20 to 24 of this year, where it was indicated that the 2021 Financial Statements were clean and that the follow-up observations on the 2020 Financial Statements have been resolved.

Development of Workshops within the framework of the GTG



Development of worktables and various activities in the Workshop on the Inclusive Language Guide.

The Group on Gender Equality and Non-Discrimination (GTG) of OLACEFS, which is led by the Office of the Comptroller General of the Republic of Chile, developed the "Inclusive Language Guide" Workshop, within the framework of the OLACEFS General Assembly in Oaxaca, Mexico.

The workshop, which was given in the technical session on Wednesday, September 23, had as its main objective to show the participants the working document on the Inclusive Language Guide prepared by the GTG, specifically by the Observatory of Gender Inclusion and diversity (GID), and carry out different awareness-raising dynamics on the subject.

For its part, on November 17 and 18, the Group on Gender Equality and Non-Discrimination will begin the Workshop "Applying what has been learned: Tools to mainstream the Gender Approach". The workshop will take place in the city of Quito (Ecuador) during two training sessions that will aim to execute the B-Learning version of the virtual course "Introduction to Gender and Non-Discrimination" with the purpose of understanding and formalizing from the institutional role, the incorporation of the gender approach through planning.



Introducción a la Igualdad de Género y No Discriminación

Este curso tiene por objetivo general, que usted incorpore la perspectiva de género en su trabajo y en su vida cotidiana. Esto como una manera de impulsar la igualdad y la no discriminación, para incorporar el enfoque de derechos y analizar la especial situación que viven niñas y mujeres.

¿Qué temáticas abordaremos?

Descargar

¿Qué objetivos pedagógicos debemos lograr?

Descargar

Workshop to continue with the construction of the OLACEFS Anti-Corruption Policy



Within the framework of the XXXI General Assembly of OLACEFS, the Specialized Technical Commission in the Fight against Transnational Corruption (CTCT) successfully organized the Workshop "Latin American Visions on Corruption", where both the technical teams as well as the heads of the SAIs of OLACEFS discussed the generation of a joint diagnosis on the phenomenon of corruption in the region.

The work was organized around ten worktables, where topics such as practices of great corruption, trust in institutions and areas most exposed to corruption, among others, were discussed.

The inputs from this workshop contribute to the work led by the CTCT, under the presidency of the SAI Chile, for a regional survey on citizen perception of corruption in the SAIs that are members of OLACEFS.



Development of the Workshop "Latin American Visions on Corruption" in the framework of the XXXI General Assembly.

CTCT before the MESICIC



CTCT
**Comisión Técnica
de Lucha contra
la Corrupción
Trasnacional**

Objetivos

- Construir sinergias y diagnósticos de las necesidades de las Entidades Fiscalizadoras (EFS).
- Priorización de acciones para fortalecer el rol de las EFS en los arreglos nacionales anticorrupción.

Resultados esperados

- Promover acciones para la prevención, detección y lucha de la corrupción.
- Fortalecer la transparencia y rendición de cuentas.
- Abrir espacios de participación y colaboración con la sociedad civil.

Departamento de Cooperación Jurídica | Secretaría de Asuntos Jurídicos

In the context of the Good Practices Panel held within the 38th Meeting of the Committee of Experts of the MESICIC, held from September 12 to 15, the Office of the Comptroller General of the Republic of Chile presented the Technical Commission for the Fight against Corruption Transnational (CTCT) of OLACEFS.

The CGR, as the Presidency of the CTCT, highlighted that it is in charge of centralizing the efforts of the Supreme Audit Institutions of OLACEFS in the fight against corruption in its transnational dimension, promoting the exchange of timely information between control agencies in the region. , to improve the execution of government investigation and control processes.

The purpose of the Technical Commission is to develop manuals and guides that make it possible to take advantage of the experiences and good practices of the different Audit Entities, as well as an international management system that allows the exchange of information between them. In the same way, it contributes to the development of capacities of the auditors and professionals of the Entities involved in the fight against this scourge.





2nd meeting “Technical Commission on OLACEFS Accounting Policies”



Representatives of the SAs of Chile, Paraguay, Peru, Bolivia and Mexico participate in the second meeting of the Technical Commission.

After having held the first meeting of the Technical Commission, made up of the representatives of the SAs of Bolivia (Financial Auditor), Chile (Executive Secretariat), Peru (OLACEFS Presidency), Paraguay (EFSUR Presidency) and Guatemala (OCCEFS Presidency), who defined relevant issues in matters of accounting policies, proposed to the Board of Directors of OLACEFS a framework for action on this matter, approved unanimously.

Once the proposal was approved, and the SAI of Mexico was included in said Commission, the only applicant for Executive Secretariat 2023-2028, the 2nd Meeting of the Commission was held in Mexico City, addressing, and defining relevant issues such as:

- Incoming Executive Secretariat will evaluate acquiring and/or adapting accounting software.
- OLACEFS–SE Letter No. 86/2022 to the CAJ, requesting adjustments to the OLACEFS Regulations;
- Preparation of accounting policies for the recognition of income and expenses of funds granted by cooperating organizations;
- Not recognizing in the financial statements the quantification of SAI contributions (human resources, materials, etc.) as they do not have technical support;
- Note of the report “This commission makes it clear that the implementation of the exposed accounting policies must be applied from the fiscal year 2023, considering that the 2021 management is closed, and the 2022 management is in the process of execution.

The Cooperative Audit ends in Sustainable Public Procurement



It recently successfully completed the "Cooperative Audit of Sustainable Public Procurement Using Data Analytics, SDG 12, Target 12.7"; regional project promoted by the IDI-INTOSAI, under the coordination of the SAI of Costa Rica; in which 14 SAIs from OLACEFS participated; with the objective of evaluating the level of implementation of sustainable public procurement policies and practices, executed by national governments.

The regional report compiles the findings of the SAIs of Bolivia, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Paraguay, Peru and the Dominican Republic; and analyzes three dimensions:

Governance Axis: evaluates the existence of a government center in terms of sustainable public procurement, the incorporation of vulnerable groups, the link with multiple stakeholders, the integration of the social, environmental and economic dimensions, and coordination in the different levels of government (national, subnational and local).

Public Policy Framework Axis: analyzes the regulatory framework, public policy and action plan for sustainable public procurement with their respective goals, objectives and indicators.

Operational Axis: analyzes aspects related to the existence of information to verify the progress in sustainable public procurement, the provision of a transparent and accessible public procurement platform, the verification of the progress of the results and the training of the different interested parties.

The results show lags in the development of sustainable public procurement in Latin America and the Caribbean, since initial, basic and intermediate levels of implementation were obtained in the three axes.

In this audit, the innovative ISAM-CASP methodology of the IDI-INTOSAI was used. ISAM is a practical guide to conducting high-quality audits of SDG implementation based on the ISSAIs. CASP is a cooperative audit initiative of sustainable public procurement using data analytics. To learn more about the regional results of this cooperative audit, enter the electronic repository:

<https://sites.google.com/cgr.go.cr/cps?pli=1>



The LXXV Council was successfully developed Directive and the XXXI General Assembly of OLACEFS



Official group photograph of the XXXI General Assembly of OLACEFS.

Between September 20 and 24, 2022, the LXXV Meeting of the Board of Directors and the XXXI Ordinary General Assembly of OLACEFS were successfully held in Oaxaca de Juárez, Mexico.

The General Assembly constitutes the highest instance of the organization and brings together all the member entities and interested parties. On this occasion, the Superior Audit Office of the Federation of Mexico (ASF) was the SAI in charge of organizing this important event, in which 17 full member delegations from the region participated.

Among other definitions, in the framework of the General Assembly, the designation of the ASF to represent OLACEFS in the INTOSAI Directive Committee was ratified together with the SAI of Peru; the reports of the work instances were approved; the technical topics of the General Assembly corresponding to the year 2023 were determined: "Digital governance for development, focused on the application of technologies and data analytics for government control" and "The SAIs and OLACEFS against the media, a pillar and allied sector to strengthen accountability in the region"; and the unanimous election of the ASF of Mexico as Executive Secretariat for the period 2023-2028 and of the SAI of Paraguay as Presidency of OLACEFS for the period 2023-2025.

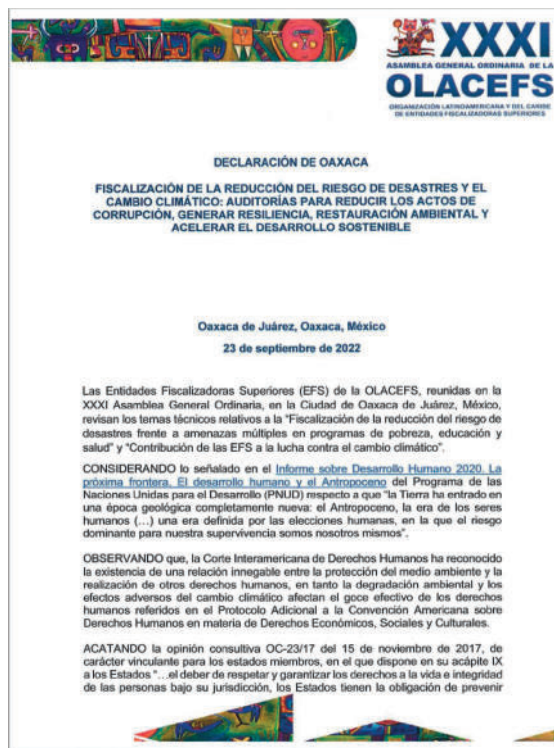
For more information see:

<https://olacefs.com/xxi-asamblea-general-y-lxxv-consejo-directivo-2022-oaxaca/>

Declaration of Oaxaca is signed at the XXXI Ordinary General Assembly of OLACEFS

Within the framework of the XXXI Ordinary General Assembly of OLACEFS that took place on September 23, 2022 in the City of Oaxaca de Juárez, Mexico, the Declaration of Oaxaca was signed under the title "Supervision of disaster risk reduction and Climate Change: Audits to Reduce Corruption, Build Resilience, Environmental Restoration and Accelerate Sustainable Development".

In this Declaration, the organization recognizes that risk reduction must be at the center of efforts to accelerate action against climate change. Even when it cannot be completely eliminated, it can be reduced and addressed efficiently.



Likewise, the expected result of the Declaration is to share knowledge and good practices, generate alliances to enrich the approaches, methodologies, and tools for the auditing exercise.

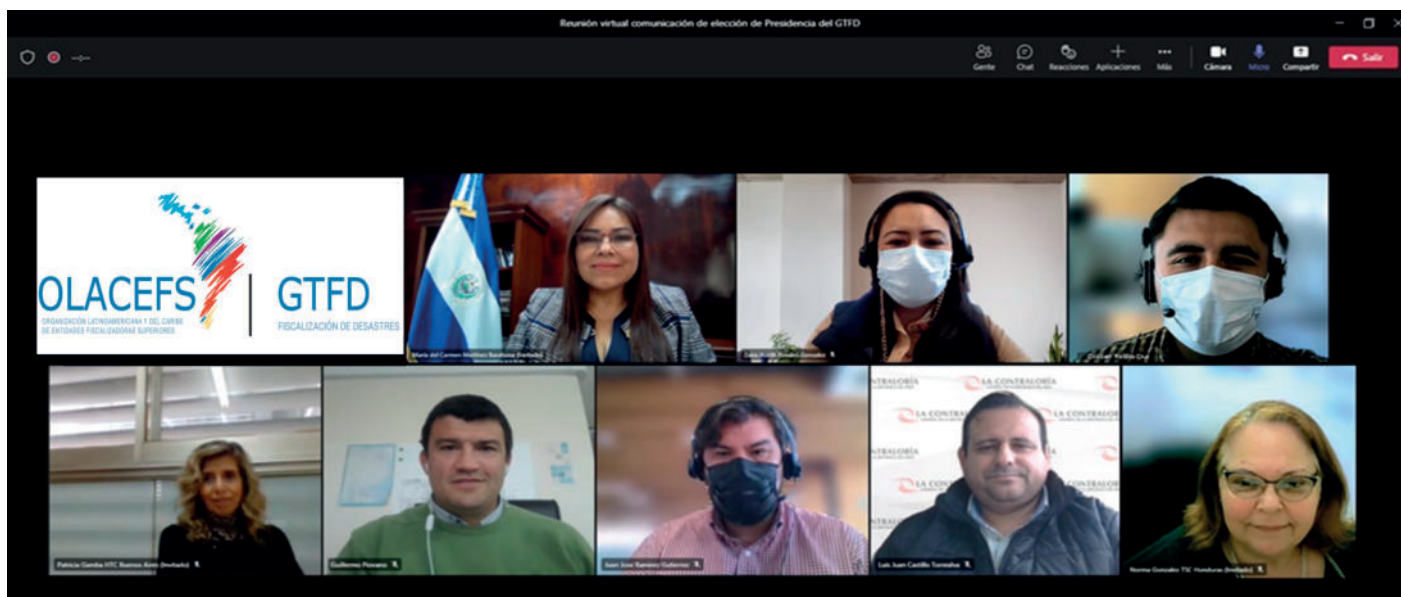
Through the Oaxaca Declaration, the SAs of the region assumed a series of commitments to strengthen their role in the face of disaster risks and climate change.

It should be remembered that the objective of the official declarations of OLACEFS is, based on free adherence and subject to the respective national mandates and legislation, to make a call to address technical issues that are concluded from the discussion that takes place between the SAs and tables of specialists in the field.

The Oaxaca Declaration is available at:

<https://olacefs.com/wp-content/uploads/2022/10/Declaracion-de-Oaxaca-2022.pdf>

Election of the ASF of Mexico in the GTFD for the period 2022-2025



Virtual meeting to present the results of the GTFD Presidency Renewal process.

The OLACEFS Board of Directors, at the proposal of the Presidency, created the GTFD in April 2019.¹ The OLACEFS Presidency led the process of its integration and called for the election of the presidency on July 1, 2019. The Superior Audit Office of the Federation (ASF) of Mexico was elected with a term that would end on June 30, 2021. The Extraordinary General Assembly (May 2020) extended the mandate of the OLACEFS instances for one year, so the mandate ended on June 30 June 2022.²

Subsequently, in April 2022, the Board of Directors authorized the extension of the validity of the Working Group to July 31, 2025.³ After completing the first term of office, the presidency summoned the member SAs for its renewal on June 9, 2022. On June 24, the date on which the deadline for the presentation of applications was established, only the application of the ASF was counted.

The member SAs were informed and confirmation was requested for the Mexican SAI to continue in said responsibility. On July 1, 2022, the ASF of Mexico was confirmed to be in charge for a second three-year term. Likewise, the Presidency and Executive Secretariat of OLACEFS were informed of the conclusion of this process. Here you can review the complete process:

<https://olacefs.com/gtfid/document/segundo-periodo-asf/>

1 <https://www.olacefs.com/wp-content/uploads/2019/04/15-Acta-LXIX-CD-Abril-2019-Lima-2.pdf>

2 https://www.olacefs.com/wp-content/uploads/2021/01/09e-Acta-AGE-Virtual-2020_VF.pdf

3 <https://www.olacefs.com/wp-content/uploads/2022/04/MOCINA1.pdf>

Unanimous election of the next Presidency and Executive Secretariat of OLACEFS



Table of honor of the XXXI General Assembly, made up of Dr. Camilo Benítez, Dr. Jorge Bermúdez, Econ. Nelson Shack and Econ. David Colmenares.

Within the framework of the XXXI Ordinary General Assembly of OLACEFS held in Oaxaca de Juárez, the next authorities of the Regional Organization were elected. In this way, the unanimous election of the Presidency for the period 2023-2025 was held, which fell to the Comptroller General of the Republic of Paraguay. Similarly, the Superior Audit Office of the Federation of Mexico was elected as Executive Secretariat for the period 2023-2028.

In his acceptance speech, Dr. Camilo Benítez Aldana, Comptroller General of the Republic of Paraguay and next President of OLACEFS, indicated that it is an honor that for the first time in the history of his country a Paraguayan comptroller can preside over the Regional Organization. Likewise, he expressed his gratitude and pointed out that he will continue the path of coordinated audits, in the digital transformation and the performance audit to the Sustainable Development Goals. For his part, Lic. David Colmenares Páramo, Superior Auditor of the Mexican Federation and next Executive Secretary of OLACEFS, thanked the Supreme Audit Institutions for their trust and highlighted the ability to reach consensus within the Regional Organization, adding that when these are achieved, OLACEFS is strengthened. In addition, he highlighted the great potential that the Organization has to exercise preventive control mechanisms, seeking the best for our societies.

From OLACEFS we express our congratulations to both new authorities, wishing them the greatest success!

The Strategic Planning Workshop was held 2023 – 2028 OLACEFS



Official photograph of the OLACEFS Strategic Planning Workshop 2023-2028.

On August 4 and 5, the OLACEFS Strategic Planning Workshop was held at the headquarters of the National Control School of the SAI of Peru. The meeting was aimed at receiving the contributions and adjustments to the Strategic Plan of OLACEFS, by the Full Members, Technical Bodies, Working Groups and cooperators through worktables.

The opening ceremony was chaired by the Comptroller General of the Republic of Peru and President of OLACEFS, Econ. Nelson Shack; together with Dr. Camilo Benítez, Comptroller General of the Republic of Paraguay and next President of OLACEFS; Lic. David Colmenares (virtual participation), Superior Auditor of the Federation and next Executive Secretary of OLACEFS; and Minister Augusto Nardes of the Court of Accounts of the Union of Brazil, representing Minister Bruno Dantas, the next President of the International Organization of Supreme Audit Institutions (INTOSAI). Also present were Lic. Roberto Antonio Anzora Quiroz, President of the Court of Accounts of the Republic of El Salvador; and Dr. Roy Pineda Castro, Chief Magistrate of the Superior Court of Accounts of the Republic of Honduras.

The Workshop was held in face-to-face and virtual (hybrid) modalities and was attended by more than 90 officials belonging to the SAIs of Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Dominican Republic, Uruguay, Venezuela, and cooperating organizations. This plan, after an entire joint co-creation process, and aligned with the INTOSAI Strategic Plan 2023-2028, was approved at the XXXI General Assembly.

Strategic Plan 2023-2028 of the OLACEFS is approved unanimously

Within the framework of the XXXI General Assembly of OLACEFS, held in Mexico, the OLACEFS Strategic Plan 2023-2028 was approved.

The process of preparing the OLACEFS Strategic Plan 2023-2028 (SP), led by the Presidency, began in June 2021 with a comparative study or benchmarking of the strategic plans of the regional organizations that make up INTOSAI. Subsequently, the SP work plan presented at the XXX General Assembly of OLACEFS held in Colombia was approved.

In this way, the elaboration and distribution of surveys that collected, processed and systematized information involving internal and external factors from the Supreme Audit Institutions (SAIs), Bodies and Working Groups, as well as stakeholders; In addition, a prospective study of relevant factors was carried out.



All the information obtained allowed to elaborate the EP, and in a consensual way, with the proposals of vision, mission and values, the same ones that respond to the new and future needs of OLACEFS. In the same way, the axes and their strategic goals were raised, with their respective 2023-2025 Tactical Plan and their proposed projects, and work was done from the beginning on alignment with the INTOSAI Strategic Plan. The PE is the product of various research processes and consultations of the SAIs; meetings with the future Presidency and Executive Secretariat (Paraguay and Mexico, respectively), and the development of the Hybrid Workshop held in Lima (more than 100 participants between face-to-face and virtual). All documentation is hosted at: <https://bit.ly/3zGUxWz>

Likewise, the Presidency has delivered an important Follow-up Matrix to the EP that can serve as a basis for the OLACEFS Annual Operational Plans. It should be noted that the Strategic Plan has been prepared under a fully participatory and inclusive approach. In this way, it was possible to maintain the essence of the Organization to the extent of promoting the exchange of knowledge and experiences, with the aim of having SAIs that are stronger and better prepared for the future in emergency situations.

Regional Master Conferences of the OLACEFS

The OLACEFS Regional Master Conferences represent a space for the exchange and transfer of information, knowledge and experiences at the regional level shared by the Supreme Audit Institutions of the Regional Organization, on issues of government management and control, natural resources, security and technology, among others. others, that will allow having an organizational culture oriented to the efficient use of public resources, generating value and quality of public services for the benefit of citizens.

For this reason, in the month of November of this year, the Presidency will hold the OLACEFS Regional Master Conferences, in a virtual format, with a duration of 60 minutes, from 6:00 pm to 7:00 pm (Lima/Bogotá time)., GMT-5). On this occasion, the conferences will be held weekly, on November 3, 10, 17 and 24, and will feature expert speakers from the SAIs of Mexico, Ecuador, Argentina, and Paraguay.



SAI	Speaker	Position	Date and Time	Items of Exposition
Superior Audit of the Federation of Mexico	Tizoc Villalobos Ruiz	General Director of Performance Audit of Budgetary Programs, in the Special Performance Audit	November 3, 2022 – Time: 6:00 p.m. to 7:00 p.m. (Peru time)	A Proactive Audit
General Comptroller of the State of the Republic of Ecuador	Javier Mendoza	Delegate to coordinate the cooperation provided for in the framework of the Memorandum of Understanding between the CGE and WWF Ecuador - Audit leader to analyze compliance with the processes of retention, rescue, handling and destination of wildlife specimens from Ecuador - Comptroller General of the State of the Republic of Ecuador.	November 10, 2022 – Time: 6:00 p.m. to 7:00 p.m. (Peru time)	Government Control Illicit traffic of wild flora and fauna in the region
General Audit Office of the Argentine Nation	Francisco Javier Fernández / Nicolás Díaz País	Auditor General of the General Audit Office of the Nation / CIO General Audit Office of the Nation (shared presentation)	November 17, 2022 – Time: 6:00 p.m. to 7:00 p.m. (Peru time)	Cybersecurity
Comptroller General of the Republic of Paraguay	Humberto Arturo Franco Bazán	General Director of the General Directorate of Control of Environmental and Cultural Management of the State of the CGR of Paraguay	November 24, 2022 – Time: 6:00 p.m. to 7:00 p.m. (Peru time)	Sustainable Development Goal (SDG) 6: Clean Water and Sanitation

Partnership between TCU and GIZ seeks to improve the performance of megaprojects



To stimulate the development of infrastructure megaprojects in Brazil that are aligned with environmental preservation actions, the Extraordinary Secretariat for Special Operations in Infrastructure (SeinfraOperações) initiated the Viability in Focus program in partnership with the German cooperation agency GIZ - Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ - GmbH), linked to the German Federal Ministry for Economic Cooperation and Development (BMZ).

The objective of the program is to promote the development of appropriate and standardized auditing and monitoring tools that are capable of avoiding what has been recurrent in Brazil in relation to large public works: cost well above plan, delays in project delivery and large environmental impacts.

The result of this partnership is the launch of the publications: (i) Major Infrastructure Works: International Experiences to Prevent Corruption and Make Appropriate Investment Decisions and (ii) International Benchmarking - Government Practices and Procedures for Investment Decision Making in Infrastructure Programs and Projects, available in Portuguese and Spanish.

Ana Arraes delivers High Risk List to the president of the National Congress



Former Minister Ana Arraes, Senator Rodrigo Pacheco and Minister Aroldo Cedraz.

On July 29, the former president of the Federal Court of Accounts (TCU), Ana Arraes, together with minister Aroldo Cedraz, delivered the first version of the High Risk List (LAR) of the Federal Public Administration to the president of Congress National, Senator Rodrigo Pacheco.

LAR consolidates areas that, in the opinion of the TCU, pose high risks for the country because they present vulnerability to fraud, waste, abuse of authority, mismanagement or the need for profound changes so that public policy objectives can be met.

The first version of the list was prepared based on work carried out by the technical units of SEGECEX (General Secretariat for External Control) in the last five years. With each new external control plan, the listed risks will be monitored and the results will serve as a subsidy for the next editions of the LAR, which may also include other areas that may be identified in the future and deserve the attention of the TCU.

LAR describes, for each risk identified, the problems verified, the reason that led the issue to be considered high risk, what must be done to correct it, and the recent decisions of the TCU on the issue.

The Office of the Comptroller General of the Republic of Chile will organize the "VI International Seminar on Sustainable Development Goals, Audit and Solid Institutions"



The CGR of Chile invites you to participate in this new event that will take place next Thursday, October 27. In its sixth version, the International Seminar will address the question "How are the SDGs advancing? Indicators and Measurement of Impact".

This activity has been carried out since 2016 with the firm commitment to highlight the importance of the UN 2030 Agenda and how governments and the community in general should make efforts for its implementation. This year in particular, the relevance of having a measurement system for the achievement of the SDGs will be addressed, as well as highlighting the role of Supreme Audit Institutions in said mission.

On this occasion, the Seminar will continue to contribute ideas and debates for the professionalization of inspectors, professionals, and interested parties, for which there will be panelists who will present on the links of the SDGs with issues related to "Clean Water and Sanitation"; "Security and Food Sovereignty"; and "Women and Reduction of Inequalities."

Finally, this year the conference will be held in a format of face-to-face conversations, with transmission via streaming, from 08:30 a.m. to 05:30 p.m. in Chile, aimed at the general public.

Cuba carries out the XIV National Verification of Internal Control



Comptroller Bejerano addresses members of the National Audit System in the framework of the XIV National Verification of Internal Control.

In Cuba, the XIV National Verification of Internal Control (CNCI) has been in full swing since September 19, and is scheduled to conclude on October 31 in some 300 entities of the business system throughout the country in the largest annual inspection exercise.

Some 2,200 auditors, supervisors, agency experts, more than 850 university students and 101 experts from the National Standardization Office and the National Labor Inspection Office participate in this control action, who will carry out compliance audits in the sample of selected entities.

The Comptroller General of the Republic, Gladys Bejerano Portela, recognized the dedicated work of the auditors and all the members of the National Audit System, and the social recognition they deserve when facing the current economic and energy challenges that the country is experiencing as a only equipment to perfect the Socialist State Enterprise.

The Vice Comptroller General, Darlam Dalmau Palomino, who coordinates the execution of the CNCI with a process approach, clarified that the Provincial Comptrollers will be able to decide the inclusion in the audits of the complementary topics that are necessary, including on a mandatory basis the one related to the control and fuel use.

Office of the Comptroller General and Ministry of Finance in Cuba agree on IT collaboration



Comptroller Gladys Bejerano and Minister Meisi Bolaños at the signing ceremony of the IT collaboration agreement.

The Comptroller General of the Republic of Cuba, Gladys María Bejerano Portela, and the Minister of Finance and Prices, Meisi Bolaños Weiss, signed an agreement for the access and use of an information system by both entities.

The purpose of the agreement is to guarantee the Office of the Comptroller General access to the CEPRES information system, in order to consult the information processed with said system. Likewise, it will have access to all the operations of visualization, printing and search of the information determined by the General Directorates of Execution, Institutional Attention and Territorial Attention, corresponding to closed stages of the Preliminary Project, Execution, Treasury and budget modifications processes.

Both executives emphasized that the agreement is the result of years of work that will favor both parties and, above all, will benefit the country, considering that this IT tool will enable a better control of the State budget.

SAI of El Salvador and the Office of the Comptroller of Puerto Rico sign Technical Cooperation Agreement



The "Framework Agreement on Technical Cooperation between the Court of Accounts of the Republic of El Salvador and the Office of the Comptroller of Puerto Rico" was signed by the heads of both SAIs, the President of the Court of Accounts of the Republic of El Salvador, Roberto Antonio Anzora Quiroz and Comptroller Yesmín Valdivieso, from the Office of the Comptroller of the Commonwealth of Puerto Rico.

Both SAIs expressed their interest in working together for the development of mutual cooperation relations and the purpose of sharing knowledge and experiences to strengthen the audit processes.



Roberto Anzora and C.P.A. Yesmín Valdivieso sign a cooperation agreement.

"I want to highlight this valuable opportunity generated through the Office of the Comptroller of Puerto Rico. The idea of signing this agreement arises to strengthen the SAIs with these exchanges and to strengthen their technical character to enjoy the independence with which we have to work," said President Anzora Quiroz.

The authorities signed the document based on Principle 12 of the International Standards of Supreme Audit Institutions (ISSAI), which states that SAIs should work together to enhance audit capacities and improve the quality of life of citizens.

This signature was part of a technical visit made by the President of the Court of Accounts to the Caribbean country, as part of the strengthening of relations between SAIs and the exchange of experiences and good practices to strengthen government auditing.

CCR promotes articulated work for good governance



Lic. Roberto Anzora welcomes the participants of the seminar "Auditing in the audit and jurisdictional processes".

The Court of Accounts of the Republic of El Salvador (CCR) held the seminar "Auditing in the audit and jurisdictional processes" aimed at prosecutors, public defenders and heads of areas linked to the substantive processes of this SAI in order for them to learn how their respective products are developed.

The President of the CCR, Roberto Antonio Anzora Quiroz, welcomed the heads and representatives of the Legislative Assembly, the Attorney General's Office, the Government Ethics Tribunal, the Attorney General's Office, the Office for the Defense of Human Rights and the National Council of the Judiciary.

The official explained to the attendees the existing correlation between this SAI with State bodies and institutions, for this, he quoted ISSAI number 12 which states: "it is important that Supreme Audit Institutions are fully aware of the events that happen in the entire public sector and that they carry out a meaningful dialogue with stakeholders on how the work of the SAIs can facilitate improvement in the public sector".

"That dialogue must be open and that is our main purpose, that is why these spaces are necessary, to create links, unify criteria and be propositive for the benefit of our country," stressed Anzora Quiroz.

TSC presented challenges and the fight against corruption at UN Convention

The challenges and the fight against corruption were the topics addressed during the day of sessions of the Conference of the States Parties to the United Nations Convention against Corruption, held in Vienna, Austria, from June 13 to 17 of this year, which was attended by the Superior Court of Accounts (TSC) of Honduras.



The presiding magistrate of the Supreme Audit Institution, Roy Pineda Castro, was part of the delegation representing Honduras at the Convention, who shared with the criminal countries achievements in relation to the political declaration adopted by the special session of the General Assembly against Corruption.

The presiding magistrate of the Supreme Audit Institution, Roy Pineda Castro, was part of the delegation that represented Honduras in the United Nations Convention against Corruption, valued that through preventive measures to combat corruption, the proper use of public resources, accountability and transparency is guaranteed.

In his presentation, the presiding magistrate valued that through preventive measures to combat corruption, the proper use of public resources, accountability and transparency are guaranteed.

During the meeting, points of view were exchanged about the advances in the fight against corruption and the transparency with which the TSC, the Public Prosecutor's Office and the Government of President Xiomara Castro are directing their actions for the benefit of the people.



TSC presented to the National Congress the Public Sector Accountability Report for the year 2021



The Audit Manager of the Municipal Sector presented to the Plenary everything related to the Accountability 2021 corresponding to Municipalities, Commonwealths and Municipal Enterprises.

The Superior Court of Accounts (TSC) of Honduras presented before the Honorable National Congress of the Republic the Accountability Report of the Public Sector, including Municipalities, corresponding to the year 2021.

The presiding magistrate of the TSC, Roy Pineda Castro, on behalf of the Plenary, officially submitted to the NC the Accountability Report of the Public Sector and Municipalities for the period 2021, in this way the Audit Institution will comply for the twenty-first consecutive year with the legal framework in force.

The Consolidated Accountability Report of the Public Sector and Municipalities, period 2021 condenses the analysis of the information presented in the accountability reports submitted by the institutions of the Public Sector.

The document is the result of a technical, professional and objective work, prepared by the Verification and Analysis and Municipal Sector Audits Departments of the TSC.

The TSC trusts that what is contained in the document will serve to generate corrective and constructive changes, tending to make the administration of resources in the Public Sector more efficient and transparent.

Bilateral meeting between the SAIs of Guatemala and Mexico

On September 28-29, 2022 in Mexico City, the Superior Audit Office of the Federation of Mexico and the Office of the Comptroller General of Accounts of the Republic of Guatemala held a bilateral meeting in the framework of the OCCEFS Regional Policy for the Prevention and Fight against Corruption 2021 - 2025.

During the meeting they discussed the perception of corruption in the region, the main operational lines of the policy, as well as the criteria for follow-up, monitoring and evaluation. It was also an opportunity to exchange good practices and experiences in ethics and integrity developed by these SAIs.



From right to left, Mr. Carlos Enrique Orozco Robles, Director of Audit of Counter-reviews of the SAI of Guatemala, Dr. Calvin Manolo Galindo López, Inspector General of the SAI of Guatemala, Ms. Leonor de Jesús Figueroa Jácome, Director of Ethics and Integrity of the SAI of Mexico, Ms. Jessica Padilla Ramírez, Deputy Director of the SAI of Mexico, Mr. Cristian Robles Cruz, Liaison of OCCEFS of the SAI of Mexico.

Interinstitutional Cooperation Agreement between the SAIs of Bolivia and Paraguay



The SAIs of Bolivia and Paraguay, represented by Nora Herminia Mamani Cabrera and Camilo Benítez Aldana respectively, signed on September 22, 2022 an inter-institutional Cooperation Agreement whose objective is to join efforts between both SAIs mentioned and articulate the collaboration to advance joint actions on issues of mutual interest, providing collaboration, advice and technical assistance specific to their objectives and functions with a view to achieving their purposes and the rational and optimal use of their resources for the benefit of each of the SAIs.

In order to fulfill the objective, the parties will collaborate in: a) technical assistance for the exchange of good practices, tools and methodologies for capacity building in the areas of governmental control and citizen participation; b) technical assistance in the design and implementation of an internal control system, based on the Model of the Minimum Requirements Standard for an Internal Control System MECIP: 2015.

Knowledge transfer day between the SAI of Chile and Paraguay in the field of citizen participation



They addressed issues of complaints, access to public information and control from spaces for citizen participation.

Within the framework of a bilateral cooperation of the Chilean Government, the SAI of Paraguay was the beneficiary of a day of knowledge transfer on good practices and lessons learned in the field of citizen participation, by the SAI of Chile.

In this context, the head of the Citizen Participation area of the SAI of Chile, Braulio Ortíz, shared with his peers from Paraguay the initiatives carried out by said SAI regarding the offer of courses for the training of citizen comptrollers, its processes of complaints and citizen suggestions for Auditing and Hearings.

Likewise, this space was propitious to share the experience of the Council of Civil Society Associations of the SAI of Chile, a successful model of stakeholder involvement. Another point addressed by Braulio Ortíz with representatives of the Public Integrity and Transparency, ICT and Communication unit of the SAI of Paraguay was the experience related to open data and the municipal observatory implemented by the CGR Chile.

SAI Peru obtained ISO 37001 certification against bribery



CGR Peru is committed to the continuous improvement of the SGAS.

Recently, the Office of the Comptroller General of the Republic of Peru has implemented the Anti-Bribery Management System - SGAS, obtaining the ISO 37001 international certification, after a rigorous audit process conducted by AENOR International.

This certification is the result of the great institutional effort and the commitment of each of the work teams that allowed the implementation of a management system to prevent acts of bribery and thus strengthen the culture of transparency, integrity and ethics in this Supreme Audit Institution, thus contributing to the fight against corruption and strengthening the legitimacy and confidence of citizens in its audit work.

Office of the Comptroller of Peru, a model of integrity at the level of autonomous agencies

The Office of the Comptroller General of the Republic of Peru obtained the first place in the implementation of the Integrity Model at the level of eight autonomous agencies, according to the evaluation carried out by the Public Integrity Secretariat of the Presidency of the Council of Ministers (PCM).

The Integrity Model for public sector entities is a set of guidelines aimed at strengthening the preventive and defensive capacity of entities against corruption and various unethical practices. It is a working structure that constitutes the Peruvian integrity standard.



SAI Peru passed the integrity standard test referred to Stage 1 on Regulatory Compliance and Institutionalization.

The PCM, based on the Index of Preventive Capacity against Corruption (ICP), evaluates the progress in the implementation of the components of the Integrity Model in public entities. The evaluation is calculated on a scale from 0 to 100%.

Of the eight autonomous agencies evaluated, the Office of the Comptroller General obtained the highest score (91%) in the implementation of the Integrity Model, followed by the National Board of Justice (81%), being the only two constitutionally autonomous agencies placed in the Outstanding category.

Access the full report:

https://reporteintegridad.servicios.gob.pe/doc/INFORME_ICP_OCA_COMPLETO_JULIO_2022.pdf

Operational audits are progressing in the province of Buenos Aires



Planning Workshop for the Coordinated Audit on Gender Violence, held in Asunción, Paraguay.

For several years, social transformations have been taking place as a result of the progress of new technologies. Social demand has grown in relation to the administration of the public sector and control bodies are no strangers to these changes. Citizens demand more controls and operational audits can respond to this demand.

At the Court of Accounts of the Province of Buenos Aires, since 2012 we have been carrying out this type of audits, which are classified as environmental, performance or systems audits. They incorporate a different and complementary approach to the audit of the account. In these years we have performed, with a team of only 5 people, 33 operational audits, of which 6 were internationally coordinated by OLACEFS commissions and working groups. In the administration of the new president of our organization, Dr. Federico Thea, special effort will be devoted to strengthening this type of controls.

Our audits culminate with a report containing recommendations for the audited program or public policy. In this way, the manager obtains alerts and advice to mitigate risks, optimize results and/or reduce costs. One of our objectives is to make this work visible through audit reports that are more reader-friendly and intelligible to citizens; in this way we work to accompany and support government management and thus the people of Buenos Aires.

Roberto Anzora Quiroz is sworn in as President of OCCEFS



Inauguration ceremony of Mr. Roberto Anzora as President of the OCCEFS.

The President of the Court of Accounts of the Republic of El Salvador, Roberto Antonio Anzora Quiroz, took office on September 19 as President of the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS) for the period 2022-2024, after being unanimously elected by the full members, an event that took place within the framework of the XLVI Ordinary General Assembly of this regional organization, held in Mexico City.

"I want to deeply and sincerely thank you for the trust you have placed in El Salvador, in the Court of Accounts of the Republic and in me. I assume this commitment, this challenge and this challenge. We are going to work with multiple commitments, together, united, as Central American and Caribbean brothers," said the new President of OCCEFS and urged them to "work in coordination with the different public and social actors and international organizations as allies for good governance".

OCCEFS is a sub-regional group of OLACEFS, autonomous and apolitical, formed by the supreme audit institutions of Belize, Costa Rica, Cuba, Dominican Republic, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama and Puerto Rico. The main objective of this international organization is to promote the integration and strengthening of the Controlling Entities of the region, through cooperation and technical assistance among the member countries.

El Salvador hosted the Subregional Workshop on Strategic Planning to Strengthen Auditing



Official photo of the OCCEFS Strategic Planning Workshop held in San Salvador, El Salvador.

The Strategic Planning Workshop of the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS) 2023-2028 was held in the city of San Salvador, El Salvador, on August 11 and 12, with the support of the German Cooperation and in coordination with the Court of Accounts of the Republic. The inauguration event was led by authorities of the Presidency and the Executive Secretariat of the OCCEFS, the Court of Accounts and GIZ SICA Region and GIZ Brazil.

The heads of the Salvadoran Audit Institution welcomed the different delegations. President Anzora Quiroz highlighted that the Strategic Planning Workshop is carried out with the purpose of having an impact on the institutional development of each SAI.

During the workshop, representatives of the entities from Guatemala, El Salvador, Honduras, Mexico, Panama, Paraguay, Peru and Dominican Republic, focused their efforts on the drafting of objectives, goals and strategies for the aforementioned period; as well as on the identification of indicators at the level of the strategic plan objectives, analysis of scenarios and potential risks.

The workshop was led by Joao Paulo Freitas, from the Regional Program for Strengthening External Control for the Prevention and Effective Fight against Corruption of the GIZ and virtually, by consultant Zorobabel Cancino.

1st Virtual Meeting of Coordinated Audit in Protected Areas in the Portuguese-speaking Courts of Accounts



On August 1, the Secretariat for International Relations (Serint) and the Secretariat for External Control of Agriculture and the Environment (SecexAgroAmbiental) held the first virtual meeting of the Coordinated Audit in Protected Areas within the Organization of Supreme Audit Institutions of the Portuguese-speaking Countries Community (OISC/CPLP). Technicians from the SAIs of Angola, Cape Verde, Guiné-Bissau, Moçambique, São Tomé e Príncipe and Timor-Leste participated.



Development of the Virtual Meeting of the Coordinated Audit in Protected Areas within the Organization of Portuguese-speaking SAIs.

The objective of the meeting was to involve the technicians of the participating audit teams and to present the workflow in the field of coordinated the training cycle, with three courses, the planning, execution and reporting phases, and the consolidation of results, including two face-to-face technical workshops. The auditors of the participating SAIs have already completed the two initial courses (operational audit and Sustainable Development Goals - SDGs) and the distance course on Environmental Auditing in Protected Areas.

This edition of the coordinated audit will be carried out with the participation of six SAIs and has the support of the Program for the Consolidation of Economic Governance and Public Financial Management Systems of Portuguese-speaking African Countries and Timor-Leste (Pro PALOP-TL ISC Phase II), and the Good Financial Governance II project of the German Development Cooperation (GIZ) in partnership with the Ministry of State Administration and Civil Service and the Administrative Court of Moçambique.

Consolidation Workshop of the Coordinated Audit of SDG 3b was held



Official photograph of the SDG 3b Coordinated Audit Consolidation Workshop.

On August 11 and 12, the Workshop on Consolidation of the Coordinated Audit (CA) to SDG 3b was held with great success, organized by the Office of the Comptroller General of the Republic of Peru in its capacity as leader of this audit, which is carried out within the framework of the Working Group on Disaster Management Auditing in the framework of the Sustainable Development Goals (WGFD).

The meeting was held in a hybrid format at the headquarters of the Supreme Audit Institution of Peru and its purpose was to provide guidelines for the development of the regional report and the consolidation of the national reports of the CA participating entities.

The workshop was opened by the Comptroller General of the Republic of Peru and President of OLACEFS, Econ. Nelson Shack Yalta, who welcomed the high commitment of the SAIs and teams participating in the CA. Dr. Carlos Roberto Garzón Becerra, PAHO/WHO representative in Peru, also participated in the protocol ceremony. This was followed by a keynote panel entitled "Impact of the pandemic on vaccination. Challenges", and continued with the presentations of the preliminary results of the CA by each participating SAI.

SAIs from Argentina, Brazil, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Mexico, Panama, Paraguay, Peru, Puerto Rico, Dominican Republic, Uruguay, Italy and the subnational entities of the Municipalities of Bahia, Bogota and Buenos Aires participated in the workshop, both in person and virtually.

UPCOMING AGENDA

OCTOBER	
5	Cycle of Keynote Lectures "Hands on: Policy on Gender Equality and Non-Discrimination": Axis of Auditing Functions.
17	Institutional Anniversary of the SAI of Venezuela
19-20	Training Workshop for Trainers in Strategies for Citizen Participation of the Citizen Participation Commission
21	Innovation Workshop of the Citizen Participation Commission
31	EFSUR General Assembly

NOVEMBER	
3, 10, 17 and 24	OLACEFS Regional Keynote Conferences (every Thursday of the month)
7	Institutional Anniversary of the SAI of Brazil
7	Institutional Anniversary of the SAI of Costa Rica
16	Institutional Anniversary of the SAI of Mexico

DECEMBER	
3	Institutional Anniversary of the SAI of Ecuador
29	Institutional Anniversary of the SAI of Panama



Cooperando

Quarterly publication of the Latin American and
Caribbean Organization 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

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE
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.