

COOPERANDO

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

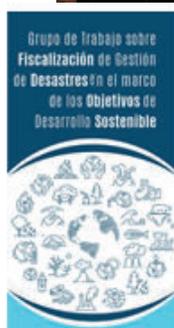
OLACEFS

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE DE ENTIDADES FISCALIZADORAS SUPERIORES



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“Generating public value with good auditing practices”



EDITORIAL

After a time of transition that began with virtual meetings, then hybrid meetings and culminating with face-to-face events, it is important to highlight the continuous work of OLACEFS members, who through this edition of the Cooperando Newsletter, present varied initiatives aimed at strengthening public auditing and the development of their countries in the region.

I invite the reading public to learn about the latest work carried out by OLACEFS bodies, such as the training initiatives of the CCC, the development of the next Board of Directors of the Regional Organization, the activities of the GTG, the meetings promoted by the CPC, the new proposals of the CTPBG, and much more, as well as the news within the SAIs and the sub-regional groups OCCEFS and EFSUR. Therefore, we can proudly say that OLACEFS and its members continue on the path to achieve their institutional objectives.

Nelson Shack Yalta
President of OLACEFS

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OLACEFS

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DE ENTIDADES FISCALIZADORAS SUPERIORES



Regional Contest on Good Governance - CTPBG

The Technical Commission on Good Governance Practices, chaired by Mr. Jesús Rodríguez, invites public officials of the OLACEFS Audit Institutions to participate in the 2022 Edition of the Regional Contest on Good Governance.

The theme selected for this edition is "Citizen participation in corruption prevention", which arose in response to a real demand from citizens for greater participation in public affairs that is based on the need to control the resources of the treasury in the face of increasingly serious acts of corruption and the permanent economic crises -local and global-faced by countries. OLACEFS conceives citizen participation as a fundamental necessity for strengthening democracy and the fight against corruption, and therefore as a strategic ally that can contribute significantly to the process, quality and impact of institutional control.

Through the Regional Contest on Good Governance, the CTPBG invites to reflect on citizen participation in the prevention of corruption and how, from an active role, they can contribute to achieve greater impact to the work developed by Supreme Audit Institutions.

The contest is open to all officials of OLACEFS member SAIs. The works may be uploaded at www.contraloria.gob.gt by clicking on the "Regional Contest on Good Governance" icon, with a deadline for submission by July 15, 2021. For more information, go to the 2022 Contest Rules: <https://t.co/ZyNXUpXcdz>

More SAIs join in assessing the integrity of their organizations



Virtual meeting with the participation of the SAIs of Argentina, Mexico and Puerto Rico.

Within the framework of the Projects carried out by the CTPBG, led by Mr. Jesús Rodríguez, President of the General Audit Office of Argentina, on March 17, twelve officials from the SAIs of Mexico, Puerto Rico and Argentina held a videoconference to discuss the importance of the IntoSAINT Tool and to organize the face-to-face workshop to be held in Puerto Rico.

The meeting was attended by the Comptroller of Puerto Rico Yesmín M. Valdivieso and several of her officials. Juan José Ramirez Gutiérrez and Paola Romero Gorrostieta for the SAI of Mexico and Miriam Insausti in her capacity as CTPBG liaison also participated.

IntoSAINT is a tool for Integrity Self-Assessment that allows to perform a risk analysis and evaluate the maturity level of internal control systems, in order to identify measures aimed at strengthening integrity management, which makes it an effective instrument to generate or strengthen an integrity policy in SAIs.

The CTPBG conceives integrity as an indispensable element for SAIs, since it makes it possible to establish and maintain trust between SAIs, audited entities and society. In turn, it also contributes to strengthening the integrity policies of governmental entities.

Two videoconferences are already planned with the SAIs of Panama and Venezuela. The implementation of these three workshops would make OLACEFS the first INTOSAI region in which 100% of its SAIs have assessed the integrity of their organizations.

CCC announces OLACEFS Capacity Building Plan 2022-2024



The Olacefs Capacity Building Committee (CCC) publishes the 2022-2024 Training Plan, a document that includes the provision of training actions for the triennium.

In 2021, the Brazilian Union Court of Accounts (TCU), in charge of the CCC presidency, conducted the 3rd Training Needs Diagnosis, which resulted in said plan. The document begins by presenting the activities carried out in the triennium 2019-2021, with special emphasis on compliance with the provisions of the 2019-2021 training plan.

It then summarizes the needs assessment conducted in 2021 for the 2022-2024 triennium. Finally, in the third chapter, it presents the training offers for the next three years. In addition, the document with the complete report of the Training Needs Assessment is attached to the Training Plan, for a more detailed consultation of each SAI.

We invite the SAIs of the region to know in detail the different training activities of the CCC for the next triennium and to what extent they contribute to the improvement of the SAIs of the OLACEFS community.

A graphic for the 'PLAN DE CAPACITACIÓN 2022-2024'. It features a 3D bar chart with green and white bars. The text 'Acceder al Plan de Capacitación 2022-2024' is at the top. Below the chart is a button that says 'clic para descargar' and a QR code with the text 'o escanear el código qr de abajo'. Logos for 'giz', 'OLACEFS', and 'CCC' are visible at the bottom of the chart area.

CCC informs the calendar of virtual courses 2022



The OLACEFS Capacity Building Committee (CCC), with the objective of continuing to support Supreme Audit Institutions (SAIs) in the creation and development of their professional and institutional competencies, informs about the calendar of courses and workshops that will be developed during the year 2022.

There will be 44 different courses/activities offered by 11 SAIs (Argentina, Brazil, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Mexico, Peru, Venezuela and HTC Buenos Aires), which will be available for OLACEFS member SAIs.

EFS	Cursos	Inscripciones abiertas	Periodo de la oferta
ASF México	La normativa internacional de las Entidades Fiscalizadoras Superiores.	03/03/22 - 30/03/22	18/04/22 - 20/05/22
ASF México	Metodología para la evaluación de riesgos de integridad	03/03/22 - 30/03/22	18/04/22 - 20/05/22
ASF México	Liderazgo	03/03/22 - 30/03/22	18/04/22 - 20/05/22
ASF México	Panorama General para la Fiscalización de la Agenda 2030 para el Desarrollo Sostenible	03/03/22 - 30/03/22	18/04/22 - 20/05/22
ASF México	Delegación de autoridad	03/03/22 - 30/03/22	18/04/22 - 20/05/22
ASF México	Planeación, ejecución e informes	03/03/22 - 30/03/22	18/04/22 - 20/05/22
ASF México	Introducción al Análisis Causa Raíz de los Hallazgos	03/03/22 - 30/03/22	18/04/22 - 20/05/22
CGE Ecuador	Modelo de Control en Gobierno Abierto	07/03/22 - 27/03/22	04/04/22 - 02/05/22
CGR Chile	Introducción a la Igualdad de Género y no Discr.	08/03/22 - 29/03/22	04/04/22 - 27/05/22

Courses from March to May.

To see the calendar, access the OLACEFS portal:

<https://olacefs.com/ccc-informa-el-calendario-de-iniciativas-de-capacitacion-para-2022/>



Upcoming OLACEFS Board of Directors meeting



Between April 21 and 22, 2022, in Valparaíso city, Chile, the LXXIV OLACEFS Governing Board Meeting will be held, which will be attended by heads and delegates from more than 10 SAls from Latin America and the Caribbean.

Valparaiso is a city, commune and port of Chile, is the capital of the province and region of Valparaiso. It is the historical, administrative, institutional and university center of the conurbation known as Gran Valparaíso, which forms together with the communes of Viña del Mar, Quilpué, Villa Alemana and Concón. This is one of the three most populated Chilean cities.

Due to its architectural wealth developed mainly at the end of the 19th century, in 2003 its historic center was declared a World Heritage Site by UNESCO, becoming the third Chilean site protected by the international organization, after the Rapa Nui National Park and 16 churches in Chiloé.

During the development of the OLACEFS Board of Directors, relevant topics for the Organization will be discussed, such as the progress of the development of the strategic plan, 2021 activity reports of the different OLACEFS bodies and working groups, the final report of the Working Group on Public Works Auditing, the new memorandums of understanding to be signed by the Organization, among others.

Although the event will be in person, it will be transmitted via streaming for those interested.

Presentation of the Results of the Coordinated Audit of ACPAM's Mining Environmental



On March 7, the OLACEFS Working Group on Public Works Auditing (WGPA) presented the results of the Coordinated Audit of Mining Environmental Liabilities (AC PAM) at the side event "Pressures on Biodiversity and Ecosystems: Towards a correct sustainable management of mining environmental liabilities", delivering the conclusions of this work carried out by 14 SAIs of OLACEFS between 2019 and 2021, within the framework of the Fifth Meeting of the Forum for Sustainable Development in Latin America and the Caribbean, at the side event "Pressures on Biodiversity and Ecosystems: Towards a correct sustainable management of mining environmental liabilities".

This Coordinated Audit seeks to generate in each of the governments involved, regulatory frameworks and institutional public policies that allow defining environmental regeneration standards, allocate resources to finance initiatives related to MAPs, promote access to environmental data, develop inventories of MAPs and strengthen mechanisms for monitoring and evaluation of SDGs.

The event was also attended by the Economic Commission for Latin America and the Caribbean (ECLAC), the German Cooperation through the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and the German Federal Institute for Geosciences and Natural Resources (BGR), the Association of Ibero-American Geological and Mining Services (ASGMI) and the Ibero-American Federation of the Ombudsman (FIO).



Presentation of the Gender Equality and Non-Discrimination Policy

In the framework of International Women's Day, March 8, the Working Group on Gender Equality and Non-Discrimination (GTG) chaired by the Office of the Comptroller General of the Republic of Chile, held a webinar in commemoration of this day, called "From Saying to Doing: Gender Equality and Non-Discrimination Policy".



Panelists of the webinar in commemoration of 8M.

The welcome was given by the president of the GTG, Mr. Jorge Bermúdez, who gave an overview of the Policy on Equality and Non-Discrimination and highlighted the challenge of reinforcing our commitment to this matter, as well as to the Sustainable Development Goals, in order to contribute to achieving substantive equality in the region.

The activity brought together panelists from different SAIs who led the axes that make up the Policy. The first to speak was Dr. Camilo Benítez, Comptroller General of the Republic of Paraguay, who presented the Ethical Culture axis. He was followed by Ms. Graciela de la Rosa, Auditor General of Argentina, who presented the Organizational Culture axis. Next, Ms. Nelly Salvo, Secretary General of the Office of the Comptroller General of the Republic of Chile, explained the People Management axis. The fourth axis on Sexual/Labor Harassment/Harassment was presented by Diana Marcos, Minister of the Court of Accounts of Uruguay. She was followed by Mr. David Colmenares, Auditor Superior de la Federación of Mexico, who presented the Inclusion axis. And finally, the Audit Functions axis was presented by Ms. Yesmín M. Valdivieso, Comptroller of the Office of the Comptroller of the Commonwealth of Puerto Rico.

In closing, announcements were made on different milestones in gender issues at the organizational level, such as the opening of the second survey "Impact of the COVID-19 pandemic on the staff of OLACEFS member SAIs", the course on "Gender and Non-Discrimination", and all SAIs were invited to participate in the next Coordinated Audit on violence against women.

Watch video of the webinar: https://www.youtube.com/watch?v=Bza_NITpjwc



The second survey "Impact of the COVID-19 pandemic on the staff of SAI members of the staff of OLACEFS member SAIs" is now available

MARTES 8 MARZO

► **Encuesta de seguimiento** sobre el impacto de la Pandemia del COVID-19 en el Personal de las EFS miembros de OLACEFS



On March 8, in commemoration of International Women's Day, the Gender Equality and Non-Discrimination Working Group (GTG) launched the second survey on the "Impact of the COVID-19 pandemic on the staff of OLACEFS member SAIs", as a follow-up to the one conducted in 2020.

This survey is part of the work of the Gender, Inclusion and Diversity Observatory (GID), which is responsible for coordinating and reviewing periodic studies on gender, equality and non-discrimination at the national, Latin American and Caribbean levels, and accompanying SAIs in the implementation of the OLACEFS Policy on Gender Equality and Non-Discrimination.

The survey will be available from March 8 to April 8, in order to achieve the widest possible participation and to be able to provide SAIs with a detailed and complete analysis of how civil servants perceive the COVID-19 pandemic today.

If you would like to participate in this second completely anonymous survey on COVID-19 just click here:

<https://encuestas.olacefs.com/index.php/488854>

(Available in Portuguese, English and Spanish).

TSC of Honduras, Full Member of the OLACEFS Capacity Building Committee



The Superior Court of Accounts (SCA) of the Republic of Honduras was appointed as a full member of the Capacity Building Committee (CBC) of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS).

The designation was communicated by Minister Augusto Nardes, president of the Capacity Building Committee, in the official letter N°024/2021-OLACEFS/CCC titled "SCA Honduras as full member of the CCC", addressed to the SCA magistrate, Ricardo Rodríguez.

In the same, he informed him of the record of appreciation for the participation of the SCA of Honduras as an observer at the Annual Meeting of the JAC, which was held on November 29 and 30, 2021, in the city of Cartagena de Indias, Colombia.

In order to ensure the smooth running of the activities, the Chair of the CBC requested the SCA to designate a technical liaison to accompany the work of the Committee.

Oficio N° 024/2021 - OLACEFS/CCC

Brasilia, 15 de diciembre de 2021.

A su Excelencia el señor
RICARDO RODRIGUEZ
Magistrado Presidente
Tribunal Superior de Cuentas de la República de Honduras
TEGUCIGALPA - HONDURAS

ASUNTO: TSC Honduras como miembro pleno del CCC

Estimado Magistrado Presidente:

Con satisfacción me permito extenderle un cordial saludo para dejarle registrado nuestro agradecimiento por la participación del Tribunal Superior de Cuentas de la República de Honduras como observador en la Reunión Anual del CCC, que se llevó a cabo los días 29 y 30 de noviembre de 2021, en la ciudad de Cartagena de Indias, Colombia.

A su vez, estamos enaltecidos con la postulación de este destacado Tribunal para integrar como miembro pleno, el Comité de Creación de Capacidades de la OLACEFS.

Con el propósito de garantizar el buen desarrollo de las actividades, solicitamos su importante colaboración en el sentido de designar un enlace técnico para acompañar los trabajos del Comité.

Al reiterar nuestro agradecimiento por su postulación, les damos la bienvenida y esperamos contar con la participación de su EFS en las próximas actividades del Comité y seguir alcanzando excelentes resultados para nuestras instituciones y para la comunidad OLACEFS.

Con muestras de la más alta estima y consideración.

Saludos muy cordiales,

MINISTRO AUGUSTO NARDES
Presidente del Comité de Creación de Capacidades

Operational Plan 2022 of the Disaster Control Working Group

The committees, commissions and working groups of OLACEFS, as well as its Presidency and Executive Secretariat, submit their respective Annual Operating Plans (AOP) to the Board of Directors. This instrument makes it possible to clearly establish the activities to be carried out during the year.

- It is a short-term plan and is related to the strategic planning of the regional organization.
- It is aimed at fulfilling the long-term Strategic Objectives, that is, the current OLACEFS Strategic Plan.
- It concretizes what was established in the terms of reference of its creation.
- It allows the follow-up of management, transparency and accountability of the activities of each working instance.

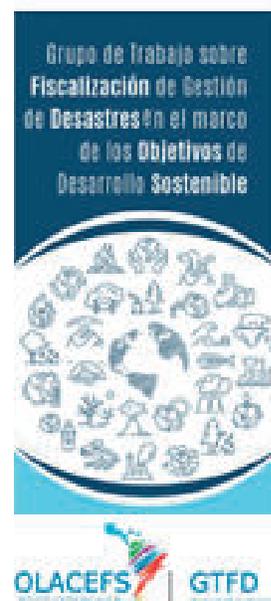
In 2022, the member SAIs of the WGPD will develop two initiatives approved in the Regional Project for Strengthening External Financial Control for the Prevention and Effective Fight against Corruption (GIZ):

1. Integral Disaster Risk Management Audit Calculator (IDRM).

It will be a dynamic space for analysis, information and collective construction of knowledge for the SAIs of the region and interested public on the resources allocated to the different stages of the integral cycle of risk management indicated in the INTOSAI GUID 5330 will allow among other opportunities: to articulate the information of the SAIs around an issue that by its systemic nature requires strengthening the processes of planning and public management, to articulate the efforts of the different actors.

2. Coordinated Audit of the Sendai Framework and Poverty Reduction (SDG 1, Target 1.5)

Public policies that promote the resilience of segments of the population living in poverty, as well as those in vulnerable situations, will be audited in order to reduce their exposure and vulnerability to climate-related extreme events and other economic, social, health and environmental disasters. The above, from the perspective that corruption exacerbates the condition of these phenomena, as well as their effects in the face of the COVID-19 pandemic.



OLACEFS 2022 Assembly

The XXXI Ordinary General Assembly of OLACEFS will be held on September 20-23, 2022, in Oaxaca de Juárez, Oaxaca, Mexico, a World Heritage City.

The technical discussions will address two topics of regional relevance: 1. "Auditing disaster risk reduction in the face of multiple threats in poverty, education and health programs", and 2. "Contribution of Supreme Audit Institutions to the fight against climate change".

The agenda will include a report on the progress of the organization's work, the renewal of the leadership of the bodies that complete their term during the year, the exchange of knowledge and experiences on topics of interest to the membership, and the consolidation of existing technical cooperation ties.

The Superior Audit Office of the Federation of Mexico in coordination with the Presidency and the Executive Secretariat of OLACEFS is preparing to have spaces that allow an enabling environment for this great meeting.



The 2022 OLACEFS Ordinary General Assembly will be held in Oaxaca de Juárez, Mexico.

The 27th edition of the Fiscalizando Magazine is now available

The Presidency of OLACEFS is pleased to announce the availability of the 27th edition of the Fiscalizando Magazine, a publication that aims to share with member SAIs and the general public the experiences and good practices, through research, that are carried out in the region on public auditing and related issues, in order to contribute to its development.

In this issue of the Fiscalizando Magazine you will find diverse topics such as internal communication, climate change, disaster auditing, human rights, cost auditing, process mining and mega projects.

We are grateful for the valuable contribution of the authors of the articles from the full member Supreme Audit Institutions of Argentina, Cuba, Colombia, Mexico and Peru, as well as the associate members of Bahia and Bogota.

We invite you to access the Journal through the following link:
<https://bit.ly/3HmhwHs>



SAI Initiatives on Citizen Participation Issues

Within the framework of the activities of the Citizen Participation Committee, this year meetings were held with SAI members of the Committee, with the purpose of exchanging experiences and learning about the initiatives being developed by the audit institutions within their respective institutions.

On February 17, a meeting was held with the SAI of Panama in which the participation mechanisms being developed by the SAI of Peru were presented and a project of the SAI of Panama on citizen oversight was presented, which it seeks to implement in the short term. Also, on February 21, coordination was made with the Head of Citizen



Exchange meeting between the Presidency of the Citizen Participation Commission, exercised by the Office of the Comptroller General of the Republic of Peru, and the Office of the Comptroller General of the Republic of Panama.

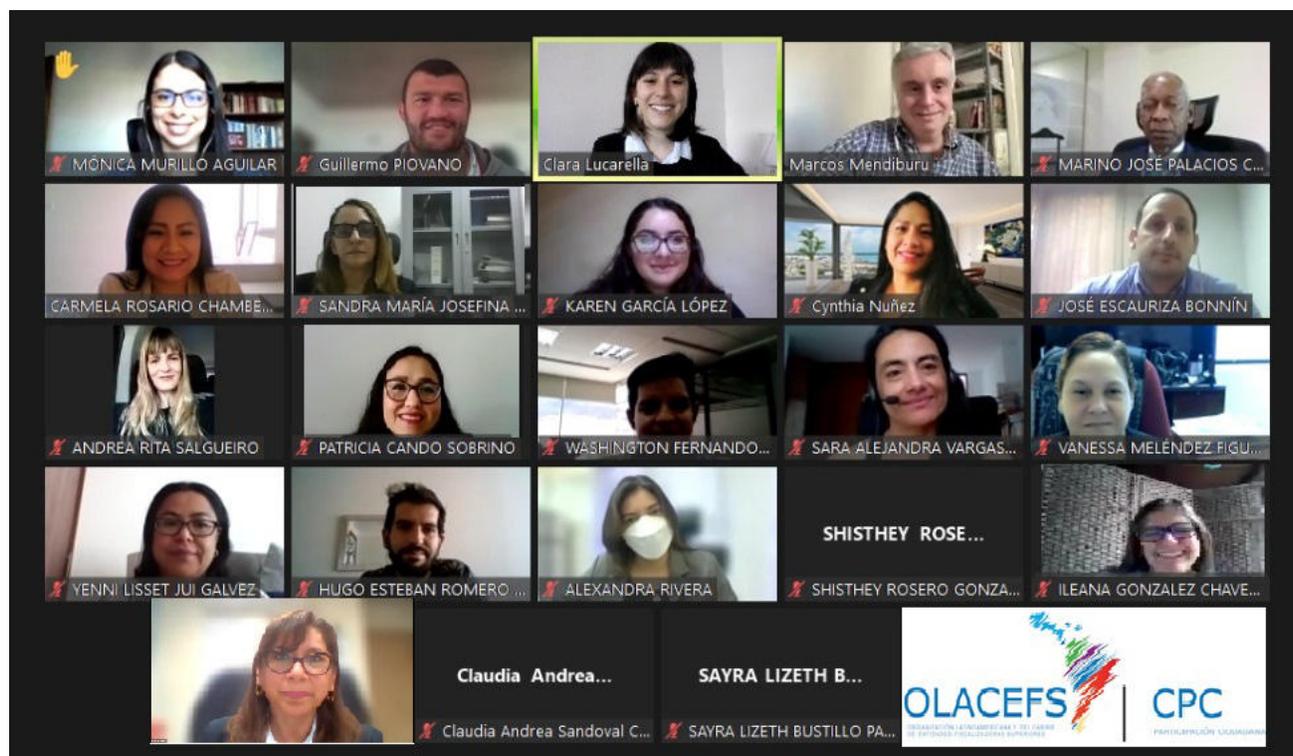
Participation of the General Audit Office of Argentina, on the upcoming initiatives to be developed, as well as the Course on Citizen Participation Strategies.

Within the framework of getting to know SAI projects, meetings were also held with the SAI of El Salvador and the Civil Association for Equality and Justice - ACIJ.



Coordination meeting between the Presidency of the Citizen Participation Commission and the General Audit Office of Argentina.

Course on Participation Strategies in SAIs



Participants of the course "Training of trainers on participation strategies in SAIs".

During 2021, the Committee developed the course "Training of trainers of participation strategies in SAIs", in which more than 15 SAIs participated. Likewise, one of the commitments of the course was that each of the participating SAIs could implement a first course on citizen participation within their SAIs.

In February, the Chair of the Committee sent a circular communication to all participating SAIs, inviting them to schedule their respective courses during the first semester of the year. This, with the purpose of allowing their participants to take part in the second edition of the course to be held this year.

Some of the participating SAIs are already sharing the outline of what they will develop within their SAIs and we invite the other SAIs to share basic information of the course they will carry out. For all coordination, please contact cpcolacefs@contraloria.gob.pe.

TCU-Brazil presents experience of good practices at UN meeting on combating corruption



Participation of TCU-Brazil in the event "The Role of Supreme Audit Institutions in Preventing and Countering Corruption: The Way Forward".

At the invitation of the United Nations Office on Drugs and Crime (UNODC), in December 2021 in Sharm El-Sheikh, Egypt, the Court of Accounts of the Union of Brazil participated in the event "The Role of Supreme Audit Institutions in Preventing and Countering Corruption: The Way Forward".

The objective of the meeting was to take stock of the first 2 years of implementation of the Abu Dhabi Declaration and to explore the role of SAI auditing in the fight against corruption with a focus on the use of information and communication technologies.

During the 3rd panel of the conference, the TCU presented best practice experiences of the Court in the use of technology to prevent and combat corruption.

The debate served to discuss how the use of technologies can support SAIs to prevent, combat, present good practices and opportunities to reduce corruption risks, through Information Technologies. Together with other entities, TCU-Brazil committed itself to elaborate and implement the "Practical Guide for the Improvement of Labor Relationships between SAIs and SAIs of Brazil".

Antônio Anastasia takes office as minister of TCU-Brazil



Minister Antônio Augusto Junho Anastasia

Antônio Augusto Junho Anastasia, the new Minister of the Court of Audit of the Union of Brazil (TCU), took office on February 3, 2022. In his speech, he promised to serve the Brazilian population, now acting in the external control of public administration.

Anastasia assumes the vacancy left by Minister Raimundo Carreiro, appointed by the President of the Republic, Jair Bolsonaro, to take charge of the Brazilian embassy in Portugal. "The Court of Audit has a fundamental role in favor of society, not only in the budgetary and financial issue, but in the success of public policies," highlighted the new minister.

Born in Belo Horizonte (MG), son of Dante Anastasia and Ilka Junho Anastasia, the minister holds a law degree from the Federal University of Minas Gerais, where he later became a professor and master in Administrative Law, with extensive experience in public service. He was also Minister of State, Deputy Governor and Governor of Minas Gerais, as well as Senator of the Republic.

Office of the Comptroller General of the Republic of Chile strengthens UNCAC anti-corruption partnership under the OLACEFS-GIZ Anti-Corruption Project



The Office of the Comptroller General of the Republic of Chile (CGR Chile), with funding and technical advice from the German Society for International Cooperation (GIZ), within the framework of the "Regional Project for Strengthening External Financial Control for the Prevention and Effective Fight against Corruption" developed together with OLACEFS, began implementing the initiative "Strengthening of the UNCAC Chile Anti-Corruption Alliance to strengthen its impact, sustainability and replicability as a good practice in the fight against corruption in the SAls of the region".

The UNCAC Chile Anti-Corruption Alliance is a cross-sectoral working group composed of 32 public, private, multilateral, academic and civil society institutions. Its main objective is to promote the implementation and dissemination of the United Nations Convention against Corruption (UNCAC) through actions and strategies that comply with its principles, in addition to strengthening the fight against corruption and promoting transparency. Together with the United Nations Development Program, the CGR has been leading this instance since its creation in 2012.

On the occasion of its tenth anniversary, the initiative aims to strengthen the work, sustainability and replicability in the region of the UNCAC Anti-Corruption Alliance by improving its organizational structure and communication strategy.

The next steps are the realization of an organizational and communication consultancy, the creation of a new web page based on innovative web development technologies and the realization of workshops to promote the Anti-Corruption Alliance as a good practice at the regional level. Additionally, as chair of the Technical Commission against Transnational Corruption of OLACEFS (CTCT), the CGR will incorporate this action to strengthen its development from a regional approach.

Learn more about the UNCAC Anti-Corruption Alliance here:
<http://www.alianzaanticorrupcion.cl/AnticorrupcionUNCAC/>

Training for the Delegation of the Office of the Comptroller General of the Dominican Republic



Visit of officials from the Office of the Comptroller General of the Dominican Republic to the Office of the Comptroller General of Chile.

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From February 8 to 11, a high-level commission from the Office of the Comptroller General of the Dominican Republic, headed by Deputy Comptroller Geraldo Espinosa Pérez, visited the Office of the Comptroller General of the Republic of Chile to observe best practices in internal controls and auditing, as well as the strengths of the operations and processes model in that institution. The training was carried out in person and remotely, becoming the first on-site training visit carried out after the beginning of the Pandemic in March 2020, highlighting an impeccable compliance with the sanitary protocols imposed by the country of Chile and its SAI.

As a result of this exchange, the SAI of Chile was willing to provide, free of charge, an audit system to carry out audits in its counterpart, the SAI of the Dominican Republic, that is, the Integrated Audit Control System (SICA).

The importance of cooperation between the different comptrollers' offices of the region was highlighted, emphasizing that the sharing of experiences and good practices between the two SAIs will be successively enhanced, in order to enrich the internal institutional processes.

Hidroituango: a successful case in the recovery of public resources

The Hidroituango case is a milestone for the Office of the Comptroller General of the Republic, since for the first time in the history of fiscal control in Colombia, \$1.15 billion dollars were recovered, a particularly significant figure that is equivalent to one third of the value of the first subway line for Bogota, which has been estimated at \$3.15 billion dollars.

The recovery of the multimillion dollar sum was achieved thanks to the tax ruling issued by the Comptroller General's Office against the 26 individuals and legal entities responsible for the decisions that jeopardized the monumental project that represents 17% of the country's electricity demand.

The fiscal ruling, product of years of investigation, was issued within rigorous technical and impartial standards, far from political calculations, as recognized by international auditing bodies such as INTOSAI and OLACEFS.

As stated time and again by the Comptroller General, Felipe Córdoba Larrarte, "the rescue of an infrastructure work of this social magnitude was preferable to the tortuous path of punishments imposed in the midst of a sea of procedures and jurisdictional doubts, being in this case safe the interests of the Nation, of Antioquia and of all Colombians".

Now that the resources have been recovered, the Comptroller General set in motion, as of the first week of March, a follow-up committee that will guarantee compliance with the schedule for the start-up of Hidroituango and the generation of energy. "Not a single peso of these resources can be lost", was the phrase used by Córdoba Larrarte, when initiating a preventive and concomitant control exercise for the proper use of the money transferred by the insurance companies to EPM.



The Comptroller General of the Republic of Colombia recently visited the Hidroituango project.

Cuban auditing entity starts process to assess its management during 2021



Participation of authorities and government representatives in the 2021 management balance process of the Office of the Comptroller General of the Republic of Cuba.

The Office of the Comptroller General of the Republic of Cuba has begun the process of evaluating its management during the past 2021 in all provinces, with the participation of its highest authorities and government representatives, as well as in the directorates of its central structure.

In the analyses carried out in the provinces, emphasis was placed on the need to fill vacant auditor positions, to continue improving their professionalism and training in order to develop more in-depth and effective audits, as well as to expand the use of technology and information technology.

The meetings highlighted the growing presence of young auditors in the National Auditing System as a guarantee of the continuity of the profession and the emphasis given to ethics and preventive work in every action carried out in the fight against corruption and crimes against the economy.

In the fulfillment of the Work Objectives and the plan of control actions, the commitment and dedication of auditors and comptrollers stands out, despite the limitations imposed by the Covid-19 pandemic, which made it possible to carry out the planned tasks and respond to the assigned missions.

Cuban Presidency approves control directives and objectives for 2022

The Cuban President, Miguel Díaz-Canel Bermúdez, approved through Presidential Decree 366 the "Control Directives and Objectives for the year 2022" to be fulfilled by the Office of the Comptroller General of the Republic this year, in accordance with its mission assigned by the current Constitution.

Based on the fundamental mission of the Comptroller General's Office to "ensure the correct and transparent administration of public funds and the superior control over administrative management", the current Decree establishes four Strategic Objectives to contribute, with the contribution of its analysis, indications and recommendations, to the fulfillment of the main Objectives, Goals and indicators defined in the National Economy Plan and the State Budget for 2022.

These four Strategic Objectives are: The Socialist State Enterprise; The control of the National Budget; The intensification of prevention and confrontation actions; and Attention to the National Auditing System.

The main control actions will be organized from the selection of projects that integrate programs defined in the National Economic and Social Development Plan until 2030, oriented to the transparency, efficiency and effectiveness of their respective internal control systems, in the controlled activities and processes.



Approaches with international organizations to strengthen auditing work



The Plenary of the Governing Body of the SAI of El Salvador in meeting with representatives of the European Union and the German Agency for International Cooperation.

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As part of the strategic approaches with International Cooperation and Development Organizations, the Management Body of the SAI of El Salvador met with representatives of the European Union (EU) and the German Agency for International Cooperation (GIZ), in the country.

At the meeting, the officials presented the Institutional Strategic Plan 2021-2024, in order to join efforts to modernize the processes of Audit and Judgment of Accounts, contributing to the strengthening of the public function and the good administration of the resources of the Salvadoran State.

Among the most relevant points addressed in this meeting, it is worth mentioning the conformation of a Donors or Cooperators Table, formed by International Cooperation Organizations, with whom they intend to establish a closer and more fluid communication, in order to speed up the concretion of agreements that will help to start up some projects that are a priority for the Entity.

The Court of Accounts is committed to strengthening internal control in the institutions that make use of public resources, thus preventing acts of corruption.

III Diploma in Governmental Auditing is closed

With the development of the master lecture "Process of management of citizen complaints and access to public information in the Court of Accounts of the Republic", took place the last lecture of the III Diploma in Governmental Auditing for journalists 2021, with the participation of more than twenty communicators from different media.

The objective of the course is to provide journalists with a conceptual framework on the auditing role of the institution, so that they can inform the general public in a timely and appropriate manner.

Topics taught during the III Diploma in Government Auditing:

1. Institutional Strategy of the Court of Accounts of the Republic.
2. Law of the Court of Accounts of the Republic
3. Government Auditing Process
4. Judgment of Accounts in First Instance
5. Judgment of Accounts in Second Instance
6. Process of extension of settlements, solvencies and certificates of the CCR.
7. Management of citizen complaints and access to public information in the Court of Accounts of the Republic.

The Management Body has reiterated the institutional vision of consolidating itself as an entity that audits for the improvement of the public function.

The first diploma course for journalists was held in 2020.



Participants of the III Diploma in Government Auditing for journalists 2021.

New Guiding Framework for Institutional Internal Control of Public Resources (MARCI) in force



The new Guiding Framework for the Institutional Internal Control of Public Resources (MARCI), corresponding to Administrative Agreement No. 02/2021, issued by the Superior Court of Accounts (TSC) of Honduras, was published in the official gazette La Gaceta and will be in force as of December 12, 2021.

The new legal instrument was published in the edition of the Official Gazette number 35,795, it replaces the Governing Framework in force since February 5, 2009, and its effectiveness began as of the day following its publication. For the pertinent legal effect, the document was signed by the Plenary of Magistrates of the TSC, formed by attorneys Ricardo Rodríguez, Roy Pineda Castro and José Juan Pineda Varela.



Through the effective application of the MARCI, Public Sector institutions benefit from the facilitation of the achievement of national and institutional objectives with ethics, efficiency, economy, transparency and care for the environment, the promotion of social control of public resources through access to quality information, the strengthening of transparency and accountability, the prevention of acts of corruption or their timely identification and protects the proper use of public resources and assets.

The MARCI is mandatory for all taxpayers referred to in Article 5 of the Organic Law of the TSC, consequently the internal control falls on the presidents of the branches of government: Legislative, Executive and Judicial, the highest institutional authority or collegiate bodies, the highest executive authority, such as secretaries of state, mayors, general managers, managers, all staff of the entity, internal auditors, Probita and Public Ethics Committees and other committees related to the MARCI.

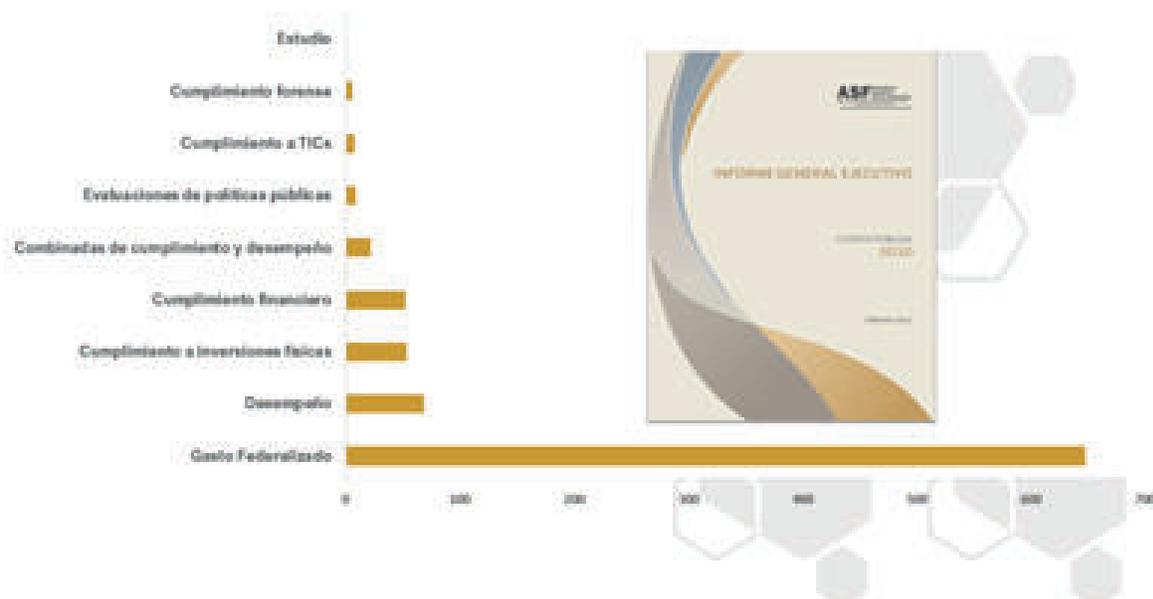
Consequently, the Comptroller of the State of Honduras promotes internal control by valuing it as one of the most effective means to achieve institutional objectives with ethics, efficiency, economy and transparency, as well as to prevent and identify errors, irregularities and acts of corruption in a timely manner.

Superior Audit of the 2020 Public Account

Government auditing is one of the priority activities in public service, since it provides vital information for better decision-making in public administration and for the best possible execution of spending.

The Federal Auditing and Accountability Law establishes the deadlines for the delivery of the results of the ASF's reports. On February 20, 2022, the Superior Audit Office of the Federation made the Third Delivery of Individual Reports and General Report of the Superior Audit of the 2020 Public Account to the Chamber of Deputies.

Plans and programs with major budgetary allocations in the Mexican federal government, states, municipalities and autonomous bodies were audited. A total of 866 audit reports were delivered.



In the Public Audit Consultation System you can find the audits carried out since 2000 and a selection of these reports in the Infographics section.

¹ Article 35 establishes the deadlines: the last working day of the months of June and October, as well as February 20 of the year following the presentation of the Public Account.

SAI Peru identifies opportunities for improvement in public schools

During Operation "Good Start of the School Year 2022"

With the participation of more than 1,300 auditors and citizen control monitors, the Comptroller General's Office carried out the operation "Good start of the School Year 2022" where it identified opportunities for improvement in more than half of the 6173 public primary and secondary educational institutions (IIEE) visited, in which more than 1,134 thousand students study, out of the 6 million 444 thousand that make up the public regular basic education.



Education authorities are recommended to implement actions to improve school infrastructure.

The Supreme Audit Institution (SAI) of Peru has informed the heads of the Education Sector and the respective Regional Education Directorates or Managements of the country, the limitations found in infrastructure, equipment and provision of basic services, as well as biosafety conditions, so that they may immediately adopt corrective measures to allow students to return to on-site and/or blended learning classes in optimal conditions by the end of March.

Through the Institutional Control Organs (OCI), the entities of the Education sector involved will be monitored so that they implement the Action Plan to be submitted within a maximum of 10 days. More information on this operation, carried out from January 31 to February 18 with the participation of citizen volunteers through the Citizen Control Monitors program who exercise social control can be found at: www.gob.pe/contraloría (Consolidated Report No. 172-2022-CG/EDUC-SOP).

Technical Study Visit of the Comptroller General of Guatemala to SAI Peru



Officials from the Supreme Audit Institutions of Guatemala and Peru on a technical visit.

On March 30 and 31, the Office of the Comptroller General of the Republic of Peru (CGR), through its Secretary General, Dr. Luis Miguel Iglesias León, received the visit of officials from the Office of the Comptroller General of Accounts of Guatemala (CGC), within the framework of the Interinstitutional Cooperation Agreement between both Supreme Audit Institutions.

The technical study visit by representatives of the Criminal Trials Department of the CGC's Legal Affairs Directorate, was aimed at updating knowledge and best practices that strengthen the work of the body in question for the creation and strengthening of capacities in legal matters for the exercise of governmental control.

The topics developed during the days of meetings were oriented to the Management of Relations with the Congress of the Republic and presentation of legislative initiatives, Normative Criteria, Binding Opinions, Management of Legal Assignments, Management of normative documents, and culminated with the topic System of Notifications and Electronic Boxes of the SAI Peru.

From the CGR we ratify our commitment to strengthen cooperation and the exchange of good practices with the entities of the region, with a view to contributing to the achievement of individual and joint objectives at the level of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), which we have the honor of presiding.

The Chamber of Accounts and the Constitutional Court promote respect for constitutional norms



Presidents of the Chamber of Accounts of the Dominican Republic (CCRD) and the Constitutional Court (TC), Lic. Janel Andrés Ramírez Sánchez and Dr. Milton Ray Guevara.

The presidents of the Chamber of Accounts of the Dominican Republic (CCRD) and the Constitutional Court (TC), Lic. Janel Andrés Ramírez Sánchez and Dr. Milton Ray Guevara, respectively, signed an inter-institutional collaboration agreement through which they will promote the study and dissemination of respect for the fundamental rights and constitutional norms of the legal system of both entities.

They undertook to cooperate in planning and carrying out training activities of common interest to strengthen their technical and normative capacities.

The collaboration agreement establishes the realization of activities that promote the study and dissemination of respect for fundamental rights and the constitutional norms of the legal system of each entity, as well as the exchange of good practices for the elaboration of internal regulations through technical missions and exploratory visits that allow the joint development of research and training projects endorsed by both entities.

Compliance with the agreement will be guaranteed by the Constitutional Studies Center of the Constitutional Court, the National School of Accounts of the CCDR, the Directorate and the Department of International and Inter-institutional Relations of both entities.

The Chamber of Accounts starts the construction of the computerized detective intelligence center for online auditing



As part of the work to make a reality the proposal of transformation of the Chamber of Accounts of the Dominican Republic (CCRD) from the use of technology, electronic work papers, technicality, use of computer assisted auditing techniques, artificial intelligence and georeferencing, the president of the auditing entity, Janel Andres Ramirez Sanchez, headed a meeting with the president of the Chamber of Accounts of the Dominican Republic, Dr. Milton Ray Guevara. Ramirez Sanchez, led a virtual meeting with the technical team of the Comptroller General of Colombia, to learn about the model of analysis and immediate reaction, which they efficiently execute.

In his opening remarks, the president of the CCRD expressed that "it is in our interest to count on the collaboration of your entity to learn about all the aspects related to this project, such as its scope, procedures, structure, implementation and information security, in order to increase the controls of auditing".

While the technical explanations of the team of the Directorate of Information, Analysis and Immediate Reaction (DIARI) were given by Dr. Christian Sanabria and Dr. Hoslander Saenz, who showed the context in which this analysis unit works, the regulations, procedures, structure and profiles.



The Chamber of Accounts of the Dominican Republic meets with the Office of the Comptroller General of the Republic of Colombia to learn about the work of the DIARI of the Colombian SAI.

OCCEFS AND EFSUR ACTIVITIES



Progress on the ICC's Annual Operating Plan 2021 - 2022



Representatives of the SAIs of Guatemala, Honduras, Puerto Rico, Mexico and Dominican Republic. From left to right, Douglas Guerra, Cristian Robles, Norma Gonzales, Olivia Harris, Abg. Loida Pazo and Lic. Daysi Olivo.

The Capacity Building Committee (CIC), led by the Superior Audit Office of the Federation of Mexico, delivered to the Technical Planning Committee, in charge of the Superior Court of Accounts of the Republic of Honduras, the progress of compliance with the Annual Operating Plan (AOP) 2021 - 2022 of the OCCEFS.

During the meeting, the CIC noted that the Cycle of Webinars on SDGs and the 2030 Agenda reached a participation of 592 people from the SAIs of Costa Rica, Guatemala, Honduras, Nicaragua, Panama, Puerto Rico and Dominican Republic. It should be noted that these webinars were held in coordination with the National Association of Supreme Audit and Governmental Control Bodies, A.C. (ASOFIS), made up of the Local Supreme Audit Institutions of the 32 legislatures of the Mexican Republic.

On the other hand, and in line with Goal 4 "strengthen cooperation and exchange of experiences" of the POA, the CIC member SAIs will be focusing their efforts on fostering the exchange of experiences between the SAIs of the OCCEFS and EFSUR regions. In addition, OCCEFS will participate in the initiatives and best practices developed by INTOSAI.

OCCEFS AND EFSUR ACTIVITIES



Poverty and Gender: Auditing SDG 1 in South American Countries



At the Extraordinary Meeting of the Joint Committee of EFSUR, held on April 1 in Paraguay, the consolidated report on "Survey and evaluation of policies implemented in order to comply with SDG1 from a gender perspective" was approved. The special review was coordinated by the SAI of Argentina and included the participation of the Supreme Audit Institutions of Bolivia, Chile, Colombia, Ecuador, Paraguay, Peru and the Office of the Comptroller of Bogota.



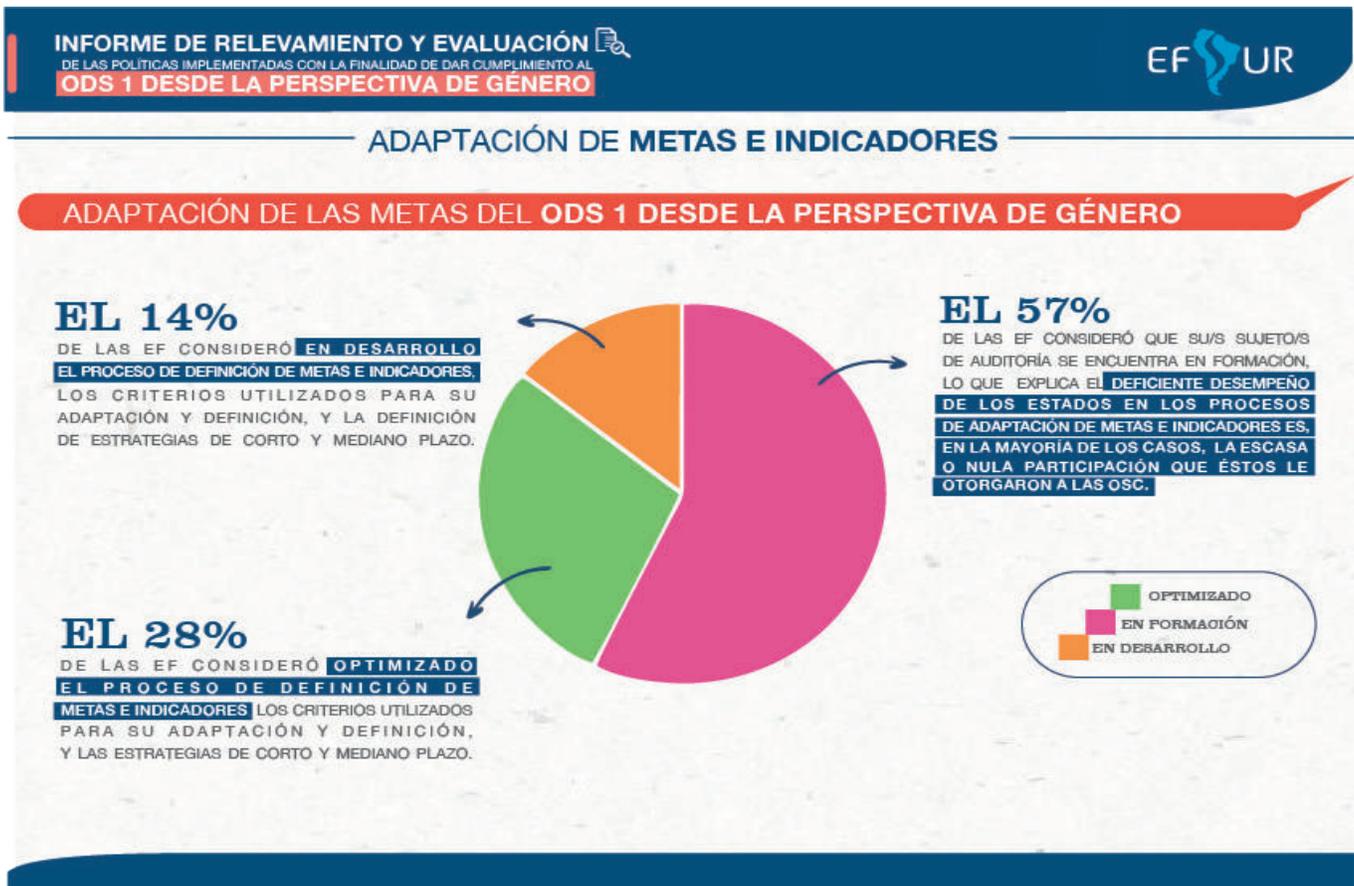
This vitally important coordinated audit addressed the problem of the feminization of poverty in the region, and its objective was to analyze the implementation of SDG 1 End poverty from a gender perspective, with emphasis on targets 1.2 (1.2.2 multidimensional poverty) and 1.4 (1.4.1 basic services). The period audited was between 2016 and 2019.

Among the main recommendations for all countries were to implement mechanisms for citizen participation in the design, execution and monitoring of public policies, and to incorporate the gender perspective from planning to evaluation. It was also recommended that traditional measurement tools be evaluated and improved, and that specific gender indicators be developed. Full report:

https://efsur.org/informe-consolidado-de-relevamiento-y-evaluacion-de-las-politicas-implementadas-con-la-finalidad-de-dar-cumplimiento-al-ods-1-desde-la-perspectiva-de-genero/?et_fb=1&PageSpeed=off

Continue auditing with a gender perspective

The inequity in the time allocated to domestic and care tasks was deepened within the framework of COVID 19¹. In this sense, analyzing the effects of the pandemic on poverty levels and gender inequalities is a major challenge. EFSUR member SAls decided to continue examining the policies implemented for the achievement of SDG 1 and impact mitigation of COVID-19, with emphasis on decreasing gender gaps, in a new coordinated audit that started in 2022.



1 UN Secretary-General's policy brief: "The impact of COVID-19 on women".

MECANISMOS DE CUMPLIMIENTO

MECANISMOS QUE ASEGUREN EL CUMPLIMIENTO A LAS METAS 1.2 Y 1.4

ASPECTOS VINCULADOS CON PLANES, PROGRAMAS Y ACCIONES PARA ASEGURAR EL CUMPLIMIENTO DE LAS METAS 1.2 Y 1.4, CON PERSPECTIVA DE GÉNERO. ASÍ COMO LA DEFINICIÓN DE RECURSOS Y RESPONSABLES PARA ASEGURAR EL CUMPLIMIENTO DE LAS MISMAS.

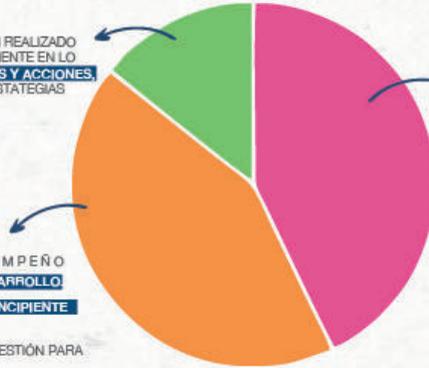
EL 14%

DE LAS EF INDICÓ QUE SUS ESTADOS HAN REALIZADO ESTOS PROCESOS DE MANERA ÓPTIMA ESPECIALMENTE EN LO QUE HACE LA DEFINICIÓN DE PLANES, PROGRAMAS Y ACCIONES, A LA DEFINICIÓN DE RECURSOS Y AL DISEÑO DE ESTRATEGIAS PARA MITIGAR LOS RIESGOS DE INCUMPLIMIENTO

EL 43%

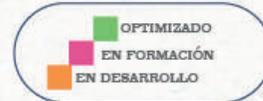
DE LAS EF INDICÓ QUE EL DESEMPEÑO DE SUS ESTADOS SE ENCUENTRA AUN EN DESARROLLO. LOS ESTADOS QUE AUN ESTÁN EN UNA FASE INCIPIENTE DE DESARROLLO

- NO PUDIERON DAR CUENTA DE PLANES DE GESTIÓN PARA LA MITIGACIÓN DE RIESGOS.
- NO INCORPORARON LA PERSPECTIVA DE GÉNERO EN LA DEFINICIÓN DE PLANES, PROGRAMAS Y ACCIONES.
- NO SE CUENTA CON EVIDENCIA DE PARTICIPACIÓN DE LAS OSC PARA DEFINIR NI PLANES NI RECURSOS.



EL 43%

DE LAS EF EVALUÓ QUE EL DESEMPEÑO DE SUS ESTADOS SE ENCUENTRA AUN EN FASE DE FORMACIÓN



MONITOREO Y EVALUACIÓN

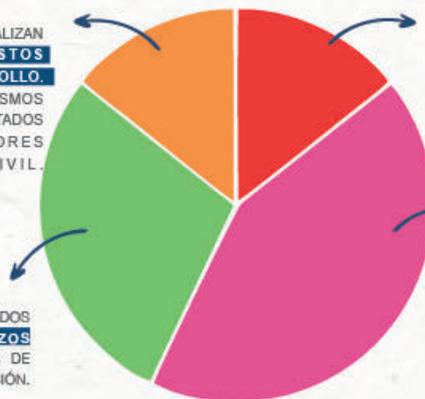
MONITOREO Y EVALUACIÓN DE LOS RESULTADOS

UN 14%

DE LAS EF INDICÓ QUE SUS ESTADOS SÍ REALIZAN ESFUERZOS EN ESTE EJE, PERO ESTOS PROCEDIMIENTOS AÚN ESTÁN EN DESARROLLO. REFIEREN DEFICIENCIAS EN LOS MECANISMOS DE REPORTE, RETROALIMENTACIÓN DE RESULTADOS Y ESCASA PARTICIPACIÓN DE ACTORES RELEVANTES DE LA SOCIEDAD CIVIL.

EL 29%

DE LAS EF EVALUÓ QUE LOS ESTADOS HAN OPTIMIZADO SUS ESFUERZOS EN LO RELATIVO A LOS PROCESOS DE MONITOREO, SEGUIMIENTO Y EVALUACIÓN.

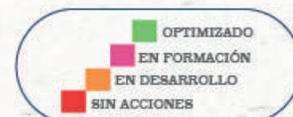


UN 14%

DE LAS EF CONSIDERÓ QUE AÚN NO HA HABIDO ACCIONES DE LOS ESTADOS EN ESTOS ASPECTOS, FUNDAMENTALMENTE EN LO QUE RESPECTA AL DISEÑO DE UNA ESTRATEGIA ALTERNATIVA FRENTE A POSIBLES DESVIOS O INCUMPLIMIENTOS DE LOS COMPROMISOS ASUMIDOS.

EL 43%

DE LAS EF EVALUÓ QUE LOS ESTADOS RECÍEN ESTÁN INICIANDO SUS ESFUERZOS EN LO RELATIVO A LOS PROCESOS DE MONITOREO, SEGUIMIENTO Y EVALUACIÓN.



Overview for Auditing the 2030 Agenda



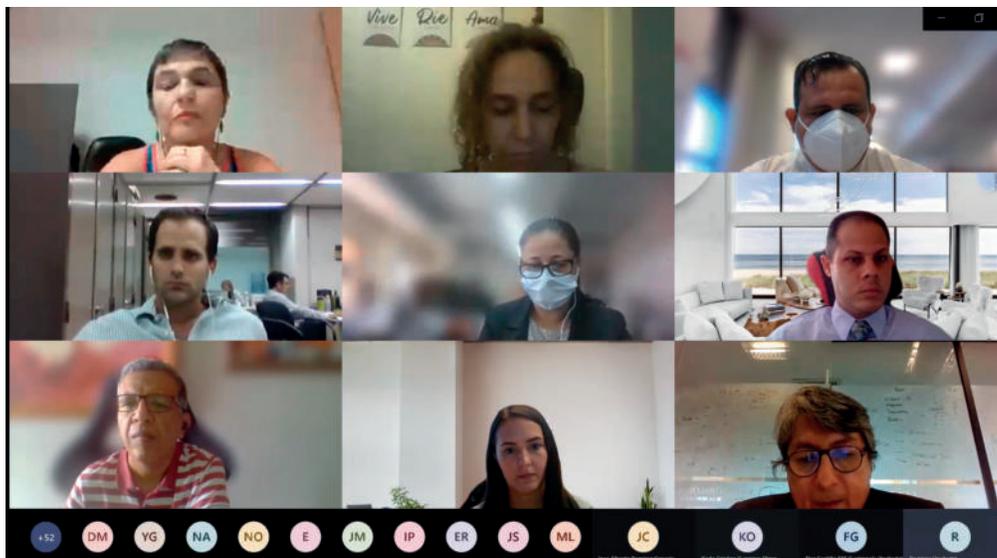
During January and February 2022, the OCCEFS Capacity Building Committee, in charge of the Superior Audit of the Federation of Mexico (ASF), with the support of the ASF's Institute for Training and Development of Superior Control (ICADEFIS), offered to all OCCEFS member SAIs the course Overview for the Audit of the 2030 Agenda for Sustainable Development.

This course is characterized for being self-managed and presenting in detail a proposal of steps to follow to audit the 2030 Agenda, based on the INTOSAI Audit Model (ISAM). Its four study modules strengthen knowledge for the implementation of performance audits with a focus on the SDGs, aligned with INTOSAI's professional pronouncements.

In order to share the efforts made and strengthen the audit work in the region, the CIC invites all OLACEFS member SAIs to register for this training. The call will be available until March 30, 2022 in the Educational Management System (EMS) of the Capacity Building Committee. We begin in the second week of April.



Coordinated SDG 3b Coordinated Audit progress webinar is conducted



Webinar was attended by full and associate members of OLACEFS that are part of the Coordinated Audit to SDG 3b.

On Wednesday, March 9, the webinar "Progress of the implementation of the Coordinated Audit to SDG 3b" was held in order to learn about the progress made by each SAI participating in this audit and to promote dialogue and exchange of experiences.

The meeting was organized by the Office of the Comptroller General of the Republic of Peru in its capacity as leader of the Coordinated Audit (CA), which is being implemented within the framework of the OLACEFS Working Group on the Audit of Disaster Management in the Framework of the Sustainable Development Goals (WGFD).

The webinar was attended by technical advisors and audit teams from the participating SAIs of the CA. In this regard, we would like to thank the commitment and presence of the full and associate member SAIs that attended the webinar, which provided a space for exchange that will contribute to strengthening the management of the health sector in the region.



UPCOMING AGENDA

APRIL

9	OLACEFS Institutional Anniversary
21-22	LXXIV Ordinary Meeting of the Board of Directors OLACEFS

MAY

5	Institutional Anniversary of the SAI of Bolivia
22	Institutional Anniversary of the SAI of Dominican Republic

JUNE

2	Institutional Anniversary of the SAI of Italy
10	Institutional Anniversary of the SAI of Portugal

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.