

COOPERANDO

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



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EDITORIAL

The 29th Ordinary General Assembly is approaching, the highest entity of OLACEFS, which will be held from October 15 to 18 in the city of San Salvador, El Salvador. I am sure that it will be a successful event and it will have an active participation of the full and associated members of the SAIs.

This new edition of the Cooperando Newsletter brings news of our Regional Organization, the SAIs that integrate it, and the work we do, as well as the main activities of the Sub-Regional Groups: OCCEFS and EFSUR. I extend my gratitude to the members of the SAIs for the growing commitment in the preparation of this quarterly publication.

Nelson Shack Yalta
President of OLACEFS

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OLACEFS in INTOSAI 2019



Heads and representatives of OLACEFS, at the stand of the Regional Organization in the 23rd INCOSAI.

The 23rd Congress of INTOSAI 2019: INCOSAI 2019 was held from September 23 to 27 in the city of Moscow, Russia. The event was attended by more than 600 attendees distributed in 169 delegations and 127 heads of the SAIs around the world. OLACEFS was present through the SAIs delegations of Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Paraguay, Peru, Puerto Rico, Dominican Republic, and Uruguay.

The Congress of INTOSAI is the supreme organ of the Organization, which is held every three years. INCOSAI 2019 developed the technical topics "Information technologies in the development of public management" and "The role of the higher audit institutions in achieving national priorities and objectives". Moreover, parallel events were held on issues in regard to the SDGs, fight against corruption and gender equity.

OLACEFS had an active participation during the Congress, in addition to the area of information stands where information was provided by the Regional Organization, its technical bodies and activities carried out on the subject of the SDGs.

OLACEFS Leads the Incorporation of the Gender Perspective around the SDGs and Shares Experiences at the United Nations



On July 22 and 23, several SAIs of OLACEFS participated in the joint meeting of the United Nations and the IDI-INTOSAI at the United Nations headquarters, in New York, which brought together executives and actors around the matter "Supreme Audit Institutions doing one difference: Auditing the implementation of the Sustainable Development Goals."



Joint meeting of the United Nations and IDI - INTOSAI.

During the seminar, the results of the Ibero-American audit on the SDG 5, Gender Equality, during the panel "Information and recommendations of the SDGs preparation audits: leave no one behind, gender equality and stakeholder engagement," which had the participation of Gilbert Ngoulakia, of the Court of Accounts of Gabon; Geraldine J. Fraser-Moleketi, of the UN Committee of Experts on Public Administration; Osvaldo Rudloff, of OLACEFS; and Terry Hunt, of the Canadian Audit and Accountability Foundation (CAAF), who participated as moderator.

Besides, OLACEFS participated in the panel "Auditing the implementation of the SDGs: strategic considerations for the SAIs", with delegates from the SAIs of Brazil and Chile, where the results of the coordinated audit on SDGs and the results of the gender situation survey within OLACEFS entities were presented.

This meeting was attended by the Presidency of OLACEFS (SAIs of Peru), its Executive Secretary (SAIs of Chile), holders of the SAIs of Belize, Bolivia, Colombia, Costa Rica, Honduras, Mexico, Dominican Republic, and representatives of the SAIs of Argentina, Curacao, Chile, Colombia, Costa Rica, Guatemala, and Mexico.

The Joint Meeting is an important initiative of the UN-INTOSAI that groups together the audit entities of the 5 continents, in which several experts addressed issues related to audits, as well as tools used in the control of public resources.



Comptroller General of the Republic of Chile and Executive Secretary of OLACEFS, Mr. Jorge Bermúdez Soto, and Executive Director of UN Women, Phumzile Mlambo-Ngcuka.



President of the Chamber of Accounts of the Dominican Republic, Mr. Hugo Álvarez Pérez, accompanied by the Secretary Member of the Plenary Session, Mr. Carlos Tejada Díaz, participated in the UN-INTOSAI international forum.

The President and the Secretary Member of the Plenary Session of the Accounts Chamber of the Dominican Republic (CCRD), representing the country, participated in the event. The President of the CCRD, Mr. Hugo Álvarez Pérez, said that these types of spaces contribute to the efficiency and transparency of public institutions that receive funds from the State. Meanwhile, the Secretary of the Plenary Session, Mr. Carlos Tejada, said that acquired knowledge and experiences will strengthen the entity, giving a better response to citizens about the role of the SAIs.

CCC Holds Annual Meeting with Record Participation and Welcomes the SAI of Guatemala to the Group



The Annual Face-to-Face Meeting of the Capacity Building Committee (CCC) of OLACEFS, which was held in Santo Domingo, Dominican Republic, between August 12 and 15, 2019, was attended by 15 institutions and 15 representatives.



Annual Face-to-Face Meeting of CCC.

This meeting was organized by the Chamber of Accounts of the Dominican Republic (CCRD) and coordinated by the Federal Court of Accounts of the Union of Brazil, President of the Committee since 2016. The meeting also welcomed the SAI of Guatemala, which participated for the first time as a full member.

Furthermore, representatives from the SAIs of Argentina, Brazil, Chile, Colombia, El Salvador, Ecuador, Mexico, Paraguay, Peru, Dominican Republic, and German Cooperation Agency (GIZ) and the INTOSAI Development Initiative (IDI). The SAIs of Venezuela and Honduras participated as guests.

Everyone accompanied the presentations of the leaders of the Task Forces of the Committee, the OLACEFS Training Plan 2019-2021, the OLACEFS Coordinated Audit Guide, the MOOC courses of SDGs and Performance Audit, and the winners of the International Digital Games Design Competition. Also, they took part in the Committee's deliberations for the next year.

The meeting had an innovative format, with interactive dynamics and presentations with experts on "The 2030 Agenda and the SAIs" (Julia Bastian, from GIZ Germany) and "Geotechnologies applied to External Control" (Mr. Abimael Cereda Junior, consultant of GIZ Brazil).

SAIs of El Salvador and Honduras at Meeting of CCC

The Annual Meeting of the Capacity Building Committee had the objective of promoting and managing the development of professional and institutional capacities, as well as contributing to the increase in the efficiency of management and modernization of the Public Administration.



With the support of the German Agency for International Cooperation (GIZ) and the initiative of the International Organization of Supreme Audit Institutions (INTOSAI), the Second Magistrate of the Supreme Audit Institution of El Salvador, Roberto Antonio Anzora Quiroz, and the Director of the Center for Research and Training participated in the annual meeting of CCC.

Magistrate Juan José Pineda Varela represented the Superior Court of Accounts (TSC) of Honduras at the annual meeting of CCC. He and the other members of the CCC present at the meeting that represented SAIs of Latin America, will monitor the progress level to the tasks that conformed the developed agenda, as part of the challenges addressed by the aforementioned committee and OLACEFS.



The MOOCs of the SDG and of the Performance Audit are Presented at the Annual Meeting of CCC



Presentation of MOOCs by the GIZ and the Court of Accounts of the Brazilian Union.

At the Annual Face-to-Face Meeting of the CCC, which took place between August 12 and 15, 2019, Erwin Ramírez, representative of the GIZ, showed a brief audiovisual presentation in which he gave a recount of what the MOOC is, in relation to the SDGs and the SAs.

Moreover, he indicated that the courses are available in English, Spanish, and Portuguese; and showed the work they were doing with the GIZ.

Likewise, Fabiana Ruas Vieira, from the team of the Court of Accounts of the Brazilian Union, spoke about the development process of the MOOC of Performance Audit and specified that OLACEFS signed an agreement with the company Ingenia Global Limitada, which has a duration of 1 year and 3 months.

This MOOC will also be offered in English, Spanish, and Portuguese. With the training, each participant is expected to be able to apply the performance audit methodology in their institution.

OLACEFS Presents Findings of the SDG 5 Coordinated Audit at the Women Deliver Conference



Women Deliver Conference 2019: Plenary panel about data and accountability.

More than 8,000 people from 160 countries gathered together between June 3 and 6, in Vancouver, Canada at the Women Deliver Conference 2019, the world's largest conference on gender equality.

This conference, which is held every three years, brings together people who come from different sectors, cultures, and realities. This year, under the issue "Power. Progress. Future," The Canadian Prime Minister, Justin Trudeau, inaugurated the Conference in which OLACEFS participated, represented by its executive director Osvaldo Rudloff, in the plenary panel about data and accountability.

This panel had the opening words of Princess Mary of Denmark, who remarked that "what is not seen cannot be changed. The data make the invisible visible," and the platform showed the preliminary findings of the coordinated audit about the preparation of governments for the implementation of SDG 5, gender equality. Osvaldo Rudloff, executive director of OLACEFS, highlighted that "this work has been and continues to be a way of bringing into Spanish the concept of gender accountability."

Task Force – Audit Methodology to the SDGs



OBJETIVOS DE DESARROLLO SOSTENIBLE



Within the framework of the Annual Meeting of the CCC, held in August, task forces were created, which will be involved in the achievement of new initiatives of the Committee, among which is the task force Methodologies of Audits on Implementation of the SDGs, led by the SAI of Chile, which plans to work on a new auditing model, which allows evaluating the implementation of the objectives and goals of the 2030 Agenda.

The new task force will seek to develop a theoretical framework that supports the SAs of our organization in its auditing role, providing tools to assess the effectiveness, efficiency and/or cost-effectiveness of government actions aimed at fulfilling the achievement of the objectives of the 2030 Agenda, trying to incorporate the experience in the matter of the SAs that have led coordinated audits.

In this first stage, we will have the important support of the German Cooperation Agency (GIZ), which will have funds for the execution of face-to-face meetings and the participation of experts during the process.

Capacity Building Committee Creates Three New Task Forces at its Annual Face-to-Face Meeting



At the Face-to-Face Meeting of the Capacity Building Committee (CCC) of OLACEFS, which took place between August 12 and 15, 2019, the SAIs deliberated on the existing Task Forces (TF) and the creation of new task forces.



Presentation of proposals for the creation of new Task Forces in the framework of the Face-to-Face Meeting of the CCC.

After a debate among the SAIs, the CCC Presidency analyzed the discussions and the results of the TF and decided that those in progress –TF of Evaluation of Educational Actions (SAI of Argentina), Coordinated Audits (SAI of Brazil), Online Courses (SAI of Chile), Postgraduate in Government Control (SAI of Ecuador), and Face-to-Face Courses (SAI of Paraguay) – must continue until they complete their activities. Once their activities have been completed, these TFs will be merged into a single Task Force that will develop, among other matters, monitoring, communication, and implementation strategies for the products generated by the Committee.

Besides, by means of a vote and the elaboration of an order of priority, the CCC has decided to create three new task forces: the TF of Geotechnologies applied to External Control (SAI of Colombia as leader), the TF of Methodologies of Audits on Implementation of the SDGs (SAI of Chile as leader), and the TF of Professional Certification (SAI of Peru as leader).

In this way, the new TFs should organize their agenda and work schedule, propose expected results and products, and consult the SAIs of the CCC that are interested in participating in their activities.

Task Force of the Capacity Building Committee Develops a Guide on Coordinated Audits



OLACEFS is the most advanced regional group in the application of coordinated audits as a training tool. Since 2013, in the scope of the organization, 15 coordinated audits were carried out on topics of great interest: protected areas and biodiversity, public works, renewable energy, and implementation of the SDGs.



President of the Capacity Building Committee (CCC), Mr. Augusto Nardes presents the Guide on Coordinated Audits.

Given that scope, the CCC decided, through a Task Force, to develop a Guide on Coordinated Audit with the aim of systematizing best practices on the subject. The Guide was presented for the first time at the Annual Meeting of the Committee by the President of the CCC, Minister Augusto Nardes, and the Director Macleuler Lima, of the Court of Accounts of Brazil.

The Guide is based on articles concerning the subject, published in the Intosai Journal and the Olacefs Magazine, on ISSAI 5800, on best practices and lessons learned on the subject and on interviews with the SAIs who led coordinated audits in recent years.

The result was a practical product that details, in ten steps, how to develop a coordinated audit. It is important to emphasize that the Guide will be available in Portuguese, Spanish, and English until the end of this year.

CTIC Ultimate Details for the Launch of “SDG OLACEFS” and Continues to Offer the “Online Survey Platform” Tool

The Information and Communications Technologies Commission of OLACEFS (CTIC), which is chaired by the General Auditor Dr. Francisco Javier Fernández, on behalf of the General Audit Office of the Argentine Nation (AGN), and which provide guidance to the Organization on matters related to Information Technology (TICS), as part of its Annual Operation Program (POA 2019), is ultimating details for the launch of “SDG OLACEFS,” the application for web and smartphones that will allow to facilitate the exchange of information and experiences between the Entities and citizens in general, about the fulfillment of the Sustainable Development Goals (SDGs).

Furthermore, it continues to offer the “online survey platform” tool, by which, during 2019, 6 surveys were published in which there were more than 4900 participations of 27 SAIs addressing issues such as gender perspective, external and internal communication processes of SAIs or citizen participation. It can be found at <http://encuestas.olacefs.com/>

This participation tool allows the systematization of the processes of consultation and the collection of information, which are fundamental for control task. The convening is continuous for the use of this technology. Consultations and guidance are available at ctic@agn.gov.ar



Comptroller General of the State of Ecuador Assumes the Presidency of the Working Group on Fight Against Transnational Corruption



Comptroller General of the State of the Republic of Ecuador, Mr. Pablo Celi de la Torre and his team.

Within the framework of the 69th Meeting of the Board of Directors of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), upon the proposal of the Presidency in charge of the SAI of Peru, the creation of the "Specialized Working Group in the Fight Against Transnational Corruption."

The Working Group is composed by thirteen full members and three associated members.

On July 1, 2019, full members elected the Comptroller General of the State of the Republic of Ecuador as President of the Working Group of Fight against Transnational Corruption, for the period 2019-2021.

As part of its activities, the GTCT will seek to develop a capacity building program for the SAIs staff, which will include online courses, internships, technical visits, consultancies or other modalities. Likewise, it must develop international instruments, manuals, and guides that allow the use of the experiences and good practices of the SAIs to fight against corruption. Finally, the group must prepare the proposal for a software analysis and design document that supports the electronic implementation of the guide for the exchange of information among the SAIs.

Creation of the Working Group on Disaster Management of OLACEFS



Mr. David Rogelio Colmenares Páramo, current President of GTFD.

On April 12, 2019, by consensus of the Directing Council meeting in Lima, Peru, and by the proposal of the Presidency of the OLACEFS, in charge of the Comptroller General of the Republic of Peru, the Working Group on Management of Disasters (GTFD), within the framework of the Sustainable Development Goals (SDGs) was created. Its general objective is to promote cooperation among the SAIs for the development of standards and good practices in the control of disaster management.

The Presidency of OLACEFS, on July 1, 2019, announced that with the vote in favor from the members of the SAIs, this new work instance will be chaired by the Superior Auditor of the Federation of Mexico, for the period 2019 – 2021.

The SAIs that conform the GTFD are: Argentina, Belize, Bolivia, Brazil, Chile, Colombia, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Peru, Dominican Republic, the Honorable Court of Accounts of the Province of Buenos Aires, Argentina; the Court of Accounts of the State of Ceará, and the Court of Accounts of the State of Tocantins, also of Brazil.

For any inquiry, write to GTFD_OLACEFS@asf.gob.mx

Controlling Does Not Mean asking, But Verifying, Says Comptroller of Cuba



Comptroller General of the Republic of Cuba, Gladys María Bejerano Portela and Minister of Industries of the Antillean country, Alfredo López Valdés.

The State Comprehensive Control to the Business Group of the side-mechanical industry of the Ministry of Industries (GESIME) of Cuba began with the participation of the Vice-President of the State Council and Comptroller General of the Republic, Gladys María Bejerano Portela.

Along with the Minister of Industries of the Antillean country, Alfredo López Valdés, the group management and the directors of the 52 companies that compose it, Bejerano informed that in this control action, which conclusion is scheduled for next December 11, intervene auditors from the Comptroller and more than 20 controlling agencies.

He highlighted that a central aspect will be focused on the issue of productive chains in socialist state companies and import substitution in this group, which productive performance is very important for the country's economy and development plans.

The Comprehensive Control will verify the connections of the productive entities with their suppliers of inputs and parts. Also, it will contribute to avoid impunity in the crimes that affect the economy and promote corruption. Bejerano emphasized that controlling does not mean asking, but verifying.

Cuba Prepares for the 14th National Verification on Internal Control



The National Verification on Internal Control that will take place in Cuba on November prioritizes the revision of the productive chains as a requirement to be an economically independent, sovereign, prosperous, and sustainable country, emphasizes the Comptroller General of the Republic.

The National Plan for Economic and Social Development of Cuba until 2030, calls for the development of productive, commercial, and service activities with low capital endowment, based on small and medium-sized businesses that pay taxes to efficient productive chains with main companies and to local development.

In this control action, which covers the whole country, the connections and productive chains aimed at insurance, greater efficiency in tourism development, and the influence that this causes in all economy branches will be examined and monitored.

Especially in the food industry, food production, construction, social and personal services, repair and maintenance, artisan production, transportation, communications and community services, among other activities that would favor competitiveness and would contribute to reduce fixed costs and to benefit the population, according to the characteristics of each territory.



Comptroller
General of the
Republic of Cuba,
Gladys María
Bejerano Portela.

President of the Court of Accounts of El Salvador visits China, Taiwan to Learn about that Country's Audit and Comptroller System



Invited by the General Auditor of China Taiwan, Ching Long Ling, the President of the Supreme Audit Institution of El Salvador, Carmen Elena Rivas Landaverde, recently visited that eastern country, to learn about the control and transparency work. The official visit responds for the follow-up of the Cooperation Agreement with China, Taiwan, through which assistance and training has been given to the auditors of the Court of Accounts of the Republic of El Salvador.



President of the Court of Accounts of El Salvador, Ms. Carmen Elena Rivas Landaverde with the General Auditor of China, Taiwan, Mr. Ching Long Ling.

During her stay in China, Taiwan, the President of the Salvadoran Audit Entity received, from the Comptroller of that country, the "Medal of Auditing Professionalism," a distinction that was given to her for her track record within the Court of Accounts, which includes 17 years of labor.

SAI of El Salvador Undergoes Permanent Scrutiny of Civil Society Organizations

On August 23, the Acting President of the Supreme Audit Institution, María del Carmen Martínez Barahona and the Second Magistrate, Roberto Antonio Anzora Quiroz, participated in the presentation of research and discussion called "What has been controlled by the CCR from 2013 to 2018," organized by the Citizen Observatory to the Court of Accounts of the Republic, initiative of the Salvadoran Foundation for Economic and Social Development (FUSADES), the Connection to Development Association of El Salvador (CONEXION), and Transparency, Social Comptroller, and Open Data (TRACODA).

This initiative is funded by the Pro-Integrity Public Project of USAID, and its purpose is to promote social control over the operation of the SAI, as well as to make recommendations for institutional strengthening, given its relevance for prevention and fight against corruption.



As a result of the investigation, the Observatory determined that, from January 1, 2013 to September 2018, the CCR, through its seven Audit Offices and its three Regional Offices, developed 3,510 control actions performed on 487 entities that managed public funds. Of this total of control actions, 51.9 % were directed to the mayor's offices, municipal associations, and micro-regions.



Ms. María del Carmen Martínez Barahona and the Second Magistrate, Roberto Antonio Anzora Quiroz with representatives of the Citizen Observatory.

Technical Secretary of CFR-SICA Holds a Working Meeting with the Vice-President of the Republic of El Salvador

Within the framework of the Pro-Tempore Presidency (PPT), exerted by the Republic of El Salvador, the Technical Secretary of the Regional Supervisory Council of the Central American Integration System (CFR-SICA), Carmen Elena Rivas Landaverde, had a working meeting with Mr. Félix Augusto Antonio Ulloa Garay, Vice-President of the Republic of El Salvador and head of SICA in that country.



Vice-President of the Republic of El Salvador, Mr. Félix Augusto Ulloa Garay, accompanied by the Technical Secretary of the CFR-SICA, Ms. Carmen Elena Rivas Landaverde.

During the meeting, they discussed about the work carried out by the CFR-SICA, regarding the current reality and challenges that this Superior Regional Control Institution faces in strengthening the audit mechanisms in the regional public management. She stated to the Vice-President that the audits carried out by the CFR-SICA, are the officials of the System, a mandate reiterated in the "Extraordinary Summit of Heads of State and Government of countries of the Central American Integration System (SICA), for the relaunch of the Central American Integration Process" dated July 20, 2010, in its numeral 30.

Members of the Comptroller General of Accounts of Guatemala Participated in a Conference on SDGs



Conference: Authorities of the CGC and SEGEPLAN / Workshops given to public members of the CGC.

The Comptroller General of Accounts of Guatemala (CGC), as the principal technical entity of the audit, has as its main objective to direct and execute efficiently, and has the commitment to verify if the State entities invest the public funds prioritizing the development of the country, aligned to meet the goals and indicators of the Sustainable Development Goals (SDGs).

On May 22, 2018, the Inter-Institutional Cooperation Agreement was held with the Secretary of Planning and Programming of the Presidency (SEGEPLAN), with the objective of establishing a strategic alliance between the two entities, in order to join forces to obtain significant results in compliance with the SDGs and promote a culture of transparency that drives development and accountability.

Within the framework of this Agreement, a series of workshops on National Development Priorities and SDGs were held, in which 1,205 collaborators of the CGC were trained, ending up with a Conference between authorities of the CGC and SEGEPLAN, on Tuesday, September 3, 2019.

Superior Court of Accounts of Honduras Submitted to the National Congress the Report of Accountability of the Public Sector and Municipalities Corresponding to the Year 2018



The Superior Court of Accounts (TSC) submitted to the Sovereign National Congress of the Republic (CN) the Consolidated Report of Accountability of the Public Sector of Honduras and Municipalities, corresponding to the year 2018, and its respective Executive Report.

The Report summarizes the information presented in the accountability reports submitted by 87 public sector institutions and municipalities.

For the first time, this review includes an inventory of public trusts administered in the national financial system. Besides, a sample was selected to conduct an investigation about the fulfillment of the purpose established in the agreements. On the public debt side, it was made a review of the balances of current and non-current liabilities, such as the payment of employer contributions and a special investigation of the movable property that are owned by the State of Honduras, among other aspects.

As a result of the review, the TSC formulates conclusions and recommendations, which will be notified to state and mandatory entities, in order to improve the state management.

The Audit Office of the Municipal Sector presented its report to the Plenary Session of Magistrates of the TSC before sending the report to the CN.



The Assistant Secretary of the TSC, Marco Madrid, submitted the report, in due time and form, to the Assistant Secretary of the National Congress, Alba Beatriz Rivera.



App for Children of the ASF of Mexico



In the framework of the strategies of the Superior Audit of the Federation (ASF) of Mexico, and in coordination with the Institute for Training and Development in Superior Audit (ICADEFIS) of the ASF, the application for children of the ASF was made.

This technological tool is for girls and boys between 8 and 12 years, in order to promote the relevance of accountability, audit work, as well as to encourage responsible, honest, and inclusive action by citizens.



In this sense, through this application, it is intended that girls and boys acquire ethical principles that allow them to guide their individual and collective decisions, to develop interest in public, social, political, and economic matters from an early age.

Through games, the app allows to learn about six general topics:

- Public management
- Auditing
- Public servants
- Gender equity
- Inclusion
- School bullying



This application is available, for free, on iOS and Android operating systems, as well as on the web portal www.asfninos.com

Integrity Policy of the ASF of Mexico

Mexico is integrated by the [Code of Ethics and Conduct](#), [Operation Guidelines of the Integrity Committee](#) and the [Guidelines to Prevent Conflict of Interest](#). Besides, within the framework of this policy, a collegiate body was established by the Ethics Committee, in charge of promoting and monitoring the Integrity Policy. Each public authority of the ASF is committed to honor and respect this policy by signing the Declaration of Interests Form.

Furthermore, considering the relevance of this issue and the good practices that exist internationally, the ISSAI 30 Code of Ethics, together with the Sustainable Development Goal 16 of the 2030 Agenda for Sustainable Development, are the mainstays that endorse the new Integrity Policy of the ASF. Creating and maintaining conditions that allow the ethical and responsible action of each public authority is the responsibility of the institutions, but also of each public authority, who, in cooperation with society, can make the culture of integrity a social achievement.



The ASF Develops the Public Audit Consultation System

The Superior Audit of the Federation (ASF) of Mexico has the mandate to inform and make known the results of the review and superior audit of the Public Account, the observations, and recommendations made. Thus, the ASF created and made available the Public Audit Consultation System to the citizens.

This tool allows any person, whether through a computer or a mobile device with internet access, to consult in a virtual way, the use, reproduction, and storage of data related to all audits performed since the control of the Public Account from year 2000 to the date.

This initiative strengthens the dissemination, precision, and transparency of accountability. At the same time, it facilitates and promotes the participation and interest of society in the control of Public Resources.

Available at: <http://www.asfdatos.gob.mx/>



At CAII 2019, which Organizes the EFS Peru New Anti-Corruption Tools Will Be Presented



The Comptroller General of the Republic of Peru will hold the International Annual Conference for Integrity (CAII) 2019, on December 2 and 3, 2019, which main topic will be the "Detection of corruption: Tools and strategies for action."

The CAII 2019 will bring together both national and international speakers from more than 20 countries around the world, who will share their main advances, findings, and experiences in the use of cutting-edge technological tools to optimize the exercise of the government control.

Real-time audits, the use of artificial intelligence, and the use of descriptive and predictive analytical tools are facilitating the work of prevention and detection of acts of functional misconduct and corruption in public administration worldwide.

After highlighting the importance of this international event, Comptroller General Nelson Shack, stated that "information technologies are moving at breakneck rates and SAs will have to incorporate them into their new anti-corruption strategies to face the systematic infiltration of corruption."

For more information about the CAII 2019 visit www.contraloria.gob.pe.



The CAII 2019 will be held at the Lima Convention Center, in the city of Lima.

Office of the Comptroller of Puerto Rico Issues a Circular Letter on the Aspects to Be Considered Related to the Automated Clearing House (ACH)



Technological advances have transformed the traditional way in which they carry out processes in government entities. The Government of Puerto Rico, lined up with this informative era, established the public policy that indicates that any disbursement of public funds has to be made through electronic methods. As a result, government entities have incorporated, into their operations and services they offer, an alternative that allows them to make all collection or payment processes electronically, through the Automated Clearing House network (ACH network).



CEFS

The use of the ACH network involve inherent risks associated with electronic transfer, due to the sensitivity of the information transmitted, which requires an internal control structure that mitigates them.

On June 28, 2019, the Comptroller of Puerto Rico, CPA Yesmin M. Valdivieso, due to the increase in the use of this mechanism, issued the Circular Letter OC-19-15 to guide the officials and employees of the entities on the controls that they must have to safeguard the public funds that are remitted through electronic transfers, either for the direct payment of the payroll or for goods and services provided by government suppliers.

This Circular Letter includes ten considerations that must be observed by the main officials of government entities in the process and control of electronic transfers through the ACH network. You can access to the Circular by the following address: www.ocpr.gov.pr, circular letters section.

CCRD Talks about Empowerment for a More Transparent Society



President of the Chamber of Accounts of the Dominican Republic, Mr. Hugo Álvarez Pérez, as a speaker of the "Empowerment of Social Organizations for a More Transparent Society" conference.

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The Chamber of Accounts of the Dominican Republic (CCRD), through the Office of Social Control, made the conference entitled "Empowerment of Social Organizations for a More Transparent Society," in order to show them the importance of Social Control in the transparency of public management.

The speakers of the conference were: the President of the supervisory entity, Mr. Hugo Álvarez Pérez, who explained the attributions granted in Law 10-04, and his auditing role on the public funds of the State, Elizabeth Díaz, in charge of the Office of Access to Information (OAI), and Sandra Hilario, in charge of Social Control.

Álvarez Pérez highlighted the four substantive areas established in said law. He also stated that the auditing is an instrument that seeks to prevent and ensure the proper use of the public resources.

The activity was carried out in the province of Hato Mayor, with the coordination of the Mayor's Office of the Municipality of Sabana de la Mar. The event was attended by Major Aura Saldaña, Deputy Major Ramón Fernández, the President of the Board of Councilors, Gloria Coplin, as well as representatives of the civil society in its multiple groups.

The Comptroller of Bogotá¹ Associated with the SDGs



Commemoration of the 90 years of foundation of the Comptroller of Bogotá.

On September 11, the Comptroller of Bogotá commemorated 90 years of foundation, in which it was confirm the commitment to the follow up on the implementation of the SDGs in Bogotá, organizing the International Forum of Issues and Challenges of the Sustainable Development Goals in the Capital District for fiscal control.

The event had the participation of delegates from institutions such as the UN, OLACEFS, the Comptroller General of the Republic of Chile and Colombia, National and District Planning, and Global Pact, as well as representatives of the Student Comptrollers and the academy.

The control of the implementation management of the SDGs is innovative and the Comptroller of Bogotá is a leader in assuming that challenge. Comptroller Juan Carlos Granados considered it essential to share successful experiences of other countries and integrate them with local developments, to show up the international context internally and to identify tasks to be undertaken.

¹ Control entity of the subnational order of the Republic of Colombia.



More than 450 people from the civil society, public officials (auditors and directors, fiscal managers of the Capital District) and the academia attended the Forum, a scenario in which the correlation between fiscal control and the SDGs was deepened, in order to clarify the differences between the traditional control (subsequent and selective) and the control against the incorporation of the 2030 Agenda, where the contribution of an auditing body should lead to recommend and strengthen the task.

The commitment to more sustainable cities for future generations was one of the main aspects manifested by the Student Comptrollers, aged from 13 to 17 years old, who motivated interested parties to continue moving forward in this purpose.

Regarding challenges, it was concluded:

- To resize the role of fiscal control against the 2030 Agenda.
- To emphasize the permanent commitment of the control entities against the scope of the SDGs goals, without waiting for more time.
- To implement an effective measurement system, by the District Administration, to provide an adequate budget allocation, strengthen alliances, and involve the private sector.
- To give greater effectiveness in practice, rather than advancing on paper.
- The SDGs must be a state policy and not a government policy.

The Comptroller of Bogotá will continue on its purpose of leading the control over the implementation of the SDGs in the capital of Colombia.

Knowledge Management in the Comptroller General of Medellín



The Comptroller General of Medellín, as an associated member of OLACEFS and advancing in its innovative process, wants to share with you the experience obtained through the last adjustment to the administrative structure of the entity, which has led it to substantially improve the management of its own knowledge:

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Through this adjustment, we have created the “Administrative Directorate of Knowledge Management, Training, and Research,” articulating in a single unit the intellectual abilities of our officials. For the implementation of the knowledge management, we move forward the development of a strategic planning, compared to the training with the competition of directors and officials we managed to optimize resources and direct learning towards the fulfillment of our mission as a fiscal control body. With regard to scientific research, today we are recognized as an institution focused on the development of our lines of research and scientific production, also focused on our work: Fiscal control, environmental fiscal control, citizen participation, and administrative work.

For our entity, institutional knowledge management plays a fundamental role in our development, stability, competitiveness, and institutional innovation, which will also allow us to grow personally in the sector that shelters us.



OCCEFS AND EFSUR ACTIVITIES



OLACEFS Participates in the 43rd Ordinary General Assembly of the OCCEFS in Havana, Cuba



From left to right: Nelson Shack Yalta, President of OLACEFS; Miguel Díaz-Canel Bermúdez, President of the State Council and President of Ministers of Cuba; Edwin Salazar, President of OCCEFS and Roy Pineda Castro, in his capacity of Secretary of OCCEFS.



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The Magistrate President of the Superior Court of Accounts (TSC) Roy Pineda Castro, in his capacity of Executive Secretary of the Sub-Regional Group participated in the 43rd Ordinary General Assembly of the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS), held in Havana, Cuba, which motto was “Integration, transparency and development for the region.”

The Assembly was attended by the President of the State Councils and Ministers of Cuba, Miguel Díaz-Canel Bermúdez; Nelson Shack Yalta, President of OLACEFS and Comptroller General of the Republic of Peru. In addition, the event was also attended by the heads of the audit entities that conform the OCCEFS or their representatives from the member countries.

Within the framework of the Assembly, Edwin Humberto Salazar, Comptroller General of Accounts of the Republic of Guatemala, was ratified and sworn to lead the OCCEFS during the period 2019-2021.

During the course of the meeting, there was a consensus regarding the need to have a greater exchange among the SAIs with regard to the best experiences in the audit work in order to have a database of experts and good practices.



President of SAI of the Republic of El Salvador Reports to the 43rd Assembly of OCCEFS

In the exercise of his duties as President of the Supreme Audit Institution (SAI) of El Salvador, Carmen Elena Rivas Landaverde, rendered a Special Review Report to the income received by the OCCEFS for membership and use of those funds, during the period from July 1, 2017 to June 30, 2018.



Directors and officials of the SAIs of the OCCEFS, accompanied by the President of OLACEFS, Mr. Nelson Shack Yalta.

President Rivas Landaverde, had such participation during the 43rd Ordinary General Assembly of the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS), held from July 04 to July 05, in Havana, Cuba.

During the meeting, the directors and officials of the SAIs of Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, and the Dominican Republic gathered together.

President of the Court of Accounts of El Salvador, Ms. Ms. Carmen Elena Rivas Landaverde, and Secretary General of the Comptroller General of the Republic of Panama, Mr. Carlos A. García Molino.



OCCEFS AND EFSUR ACTIVITIES



Bolivia Hosted the Annual Meeting of EFSUR



The annual meeting of EFSUR was held on September 4, 5 and 6, in Tarija, Bolivia. Mr. Lucas Henry Ara Pérez, Comptroller of Bolivia and Pro-Tempore President of EFSUR, thanked the participating countries and, in particular, thanked the presence of the Comptroller General of Peru



Official photo of the EFSUR Annual Meeting.

and President of OLACEFS, Nelson Eduardo Shack Yalta. The general auditor of Argentina, Ms. Graciela de la Rosa, on behalf of the Executive Secretary of EFSUR, presented the activities and tasks carried out by EFSUR during 2019. She also referred to the audits related to the SDGs, particularly those related to gender equality. "We have completed, in the framework of OLACEFS and with 116 countries around the world, a very important audit on the preparation of countries to comply with SDG 5, Gender Equality. Now, we must audit the public policies of our countries, and for that, we have initiated this audit on compliance with SDG 1, End of Poverty, from a gender perspective."

This event was attended by: Ricardo Rodríguez Yee, Vice-Comptroller General of Colombia; Héctor Pérez Mena, Sub-Comptroller General of Ecuador; Camilo Benítez Aldana, Comptroller General of Paraguay; Darwin Machado Rodríguez, Minister of the Court of Accounts of Uruguay; and representatives of the Court of Accounts of the Union (Brazil), and of the Comptroller General of the Republic of Chile.

During the meeting of the Mixed Commission it was decided to incorporate the SAs of Peru and Colombia into the sub-regional organization. In turn, the Comptroller's Office of Paraguay was designated as the Pro-Tempore Presidency of EFSUR for 2020, and the responsibility of the AGN was extended for three years, represented by De la Rosa, at the head of the EFSUR Executive Secretary.

International Seminar "Feminization of Poverty" Organized by EFSUR

In the context of the EFSUR annual meeting, the Feminization of Poverty seminar was held on September 4, in Tarija, Bolivia. The activity was part of the training for the Planning Workshop of the new audit presented by the EFSUR group: "Survey and evaluation of policies implemented with the purpose of complying with SDG 1 from a gender perspective."



The concept of feminization of poverty is used to question the notion of poverty, its indicators and measurement methods, and to connote the increasing material impoverishment of women, the worsening of their living conditions, and the violation of their rights.

The seminar count with the exposition of different experts on the subject, representing government organizations and Supervisory Entities: Ms. Luciana Mermet, UNDP representative in Bolivia; Ms. Tania Sánchez, Director of the Plurinational Service for Women and the Depatriarchalization of Bolivia; Ms. Daniela Santana Silva, of the Comptroller's Office of Chile; Mr. Jaime Gutiérrez Guzmán, specialist of the Comptroller's Office of Bolivia; Mr. Humberto Franco, of the Comptroller's Office of Paraguay; and Ms. María Fernanda Larco Torres, of the Comptroller's Office of Ecuador.



New Coordinated Audit on Feminization of Poverty



Webinar "Audit on Feminization of Poverty".

Under the approach of the 2030 Agenda - SDG 1 and 5 - and in the context of EFSUR, on August 7, the Comptroller General of the Republic of Chile developed the webinar "Audit on Feminization of Poverty", which had the simultaneous participation of SAI auditors from Argentina, Bolivia, Chile, Ecuador, Paraguay, and the Comptroller of Bogotá. The webinar was carried out within the framework of the training activities of the teams that will participate in this coordinated audit, led by the General Audit of the Nation of Argentina.

The topics discussed revolved around the common concepts of gender and poverty, the United Nations perspective on the subject, and the work done in Chile to incorporate gender variables into the statistical system and into the distribution indicators of the income, access to social services and poverty. The purpose of this new audit is to evaluate the functioning and interaction of the structures, policies, plans, and programs that governments have defined to end poverty, with a gender approach.

Creation of the Good Practice Platform between SAI of Peru and OCCEFS



The Comptroller General of the Republic of Peru and the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS) signed an Inter-institutional Cooperation Agreement on July 4, 2019, within the framework of the 43rd General Assembly of OCCEFS. Its objective establishes the general framework to facilitate and develop the inter-institutional cooperation in matters of common interest.

Within the framework of the aforesaid agreement, the SAI of Peru and the OCCEFS have developed a platform for the exchange of good practices between both parties, which purpose is to share information with other SAIs, INTOSAI Regional Groups, external organizations and civil society that would like to learn about the successful experiences in terms of superior control and government control that are being implemented.

The portal named efsbuenaspracticas.org promotes the exchange of knowledge and free access to information on good practices within the SAIs, in order to, based on joint learning on the basis of comparative international experience, contribute to improving the value and benefit of our SAIs at the service of citizens.

We invite the readers of the Cooperando Newsletter to visit the good practice platform by clicking the image.



Superior Court of Accounts (TSC) Signs Inter-institutional Cooperation Agreement with the Comptroller General of Peru



The Superior Court of Accounts (TSC) of Honduras signed an Inter-institutional Cooperation Agreement with the Comptroller General of Peru, which has the objective to strengthen the auditing function in the public administration, as well as preventing and fighting against corruption.



In order to continue with the execution of the Strategic Plan of the TSC, it was signed the agreement between the TSC and the Comptroller General of Peru.

The subscription of the agreement is part of the trilateral meeting held among the Plenary Session of Magistrates of the TSC, the Comptroller General of Peru and President of OLACEFS, Nelson Shack Yalta; and the Comptroller General of Accounts of Guatemala and President of the OCCEFS, Edwin Humberto Salazar, who participated as an honorary witness during the subscription.

The agreement contemplates commitments, among them, to exchange information regarding government auditing, development of research projects, within the fields of competence; technical assistance with highly qualified and specialized professionals; and development of training programs that strengthen the auditing capabilities.

The trilateral meeting continued in the afternoon, with the participation of the heads of the three SAIs represented. In particular, the Comptrollers of Guatemala and Peru addressed the initiation of the elaboration of the Institutional Strategic Plan of the OCCEFS, as agreed in the General Assembly of the organism held in the previous month in Havana, Cuba.



Trilateral meeting by the heads of the Comptroller of Guatemala and Peru, and the Superior Court of Accounts of Honduras.



Annual Face-to-Face Meeting of the CCC Leads to the Exchange of Experiences with a View to a Common Agenda with the IDI



IDI Capacity Development Manager for OLACEFS region, Sebastián Gil, presenting IDI initiatives aligned to the CCC actions.

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At the Annual Face-to-Face Meeting of the CCC, Sebastián Gil (IDI Capacity Development Manager for OLACEFS region) made a presentation with a aim of observing how in practice and in a significant way, the initiatives that the IDI carries out, in the framework of the 2019-2023 Strategic Plan of that INTOSAI institution, are aligned with the training actions planned in OLACEFS from the Training Plan of 2019-2021, prepared by the CCC.

Highlighted aspects of the IDI-OLACEFS 2018-2019 cooperation were addressed, such as the SDGs, the SYL initiative "Young Leaders of SAIs," the SFC initiative "SAIs in the Fight against Corruption," and the "Strategy, Performance Measurement and Report" (SPMR), and the level of implementation of each of these initiatives.

Several activities under implementation and projected related to the SDGs were emphasized, as well as the ISAM cooperative audit model of the IDI, which is in process.

Thus, the CCC Agreement 003/2019 was signed, which establishes the interest in a common IDI/OLACEFS training agenda and reaffirms its interest in strengthening the existing cooperation.

UPCOMING AGENDA

OCTOBER

14	Meeting of the Executive Committee of OLACEFS-GIZ. Project for the Strengthening of External Control in the Environmental Area (San Salvador, El Salvador)
15	70th Regular Meeting of the OLACEFS Board of Directors (San Salvador, El Salvador)
16-18	29th Ordinary General Assembly of OLACEFS (San Salvador, El Salvador)
17	Anniversary of the SAI Venezuela
24-25	8th International Network Seminar for Accountability: "Captured Democracies: Challenges for Latin America" (Mexico City, Mexico)

NOVEMBER

4-7	4th Young EUROSAI Conference (London, England)
4-8	Planning Workshop for Coordinated Audit in Protected Areas (Guatemala City, Guatemala)
5-6	International Seminar: Objectives of Sustainable Development, Supervision and Solid Institutions, within the framework of the COP 25 (Santiago, Chile)
7	Institutional Anniversary of the SAI of Brazil
7	Institutional Anniversary of the SAI of Costa Rica
12-15	24th International Congress of the Latin American Center for Development Administration, CLAD (Buenos Aires, Argentina)
16	Institutional Anniversary of the SAI of Mexico
26	International Seminar on Renewable Energies: Advances and Opportunities for Sustainable Development (Brasilia, Brazil)
28-29	3rd National Control Forum (Brasilia, Brazil)

DECEMBER

2-3	International Annual Conference for Integrity – CAII 2019 (Lima, Peru)
3	Institutional Anniversary of the SAI of Ecuador
4	1st Regional High-Level Forum of Supreme Audit Institutions – FRAN (Lima, Peru)
29	Institutional Anniversary of the SAI of Panama

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Lima, Peru