

COOPERANDO

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



Issue No. 34 | October - December, 2019 | Lima, Peru



Official photograph of the XXIX Ordinary General Assembly of the OLACEFS.

EDITORIAL

Through these lines, I am grateful for the active participation of the SAI members of the OLACEFS in the XXIX Ordinary General Assembly, as well as in the I High Level Regional Forum of Supreme Audit Institutions (FRAN) and in all the activities that we have been promoting during the year.

2019 leaves us with great satisfactions, significant learning and new challenges in the future, which drive us in order to continue growing as a regional organization and from our SAIs. My best wishes for the OLACEFS family to meet their institutional, professional and personal goals in the new year.

Nelson Shack Yalta
President of the OLACEFS



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The XXIX Ordinary General Assembly of the OLACEFS was held

From October 15 to 18, 2019, the LXX Governing Board Meeting and the XXIX Ordinary General Assembly of the Latin American and Caribbean Organization of Supreme Audit Institutions – OLACEFS were held in the city of San Salvador, El Salvador.

The LXX Governing Board Meeting of the OLACEFS aimed to address issues related to the activities of the Committees, Commissions and Working Groups during 2019, as well as the Organization's Sub-Regional Groups, among other administrative decisions.

For its part, the XXIX Ordinary General Assembly of the OLACEFS aimed to strengthen the progress of public oversight and fight against corruption, exchange knowledge and experiences on matters of common interest and consolidate existing cooperation ties.

The event brought together the heads and representatives of 20 SAIs full members of the OLACEFS which include Argentina, Bolivia, Belize, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Dominican Republic and Uruguay.



Members of the OLACEFS Governing Board.

In addition, associate members of the Regional Organization attended, belonging to the Court of Audit of the State of Spain, Court of Audit of Portugal and the Courts of Auditors of the States of Tocantins, Paraná, Minas Gerais, Ceará, Acre and Bahia (Brazil).

Additionally, SAIs invited from the different regional organizations of the International Organization of Supreme Audit Institutions – INTOSAI attended; as well as international organizations such as the Inter-American Development Bank (IDB),

the INTOSAI Development Initiative (IDI), the Canadian Audit and Accountability Foundation (CAAF-FCAR), the Citizen Action Corporation Colombia (AC-Colombia), German Cooperation GIZ and UN Women, among others.

The technical issues that were developed during the General Assembly were: the application and legal validity of electronic signatures and electronic documents in the audit process, by the SAI of Ecuador; and the improvement of the institutional integrity management, relevance in the SAIs and in the public sector, by the SAI of Mexico.

The technical plenary sessions were held on October 16 and 17, which also included panels on Sustainable Development Goal 5, promoted by the SAI of Chile; Public Integrity as a mechanism to strengthen the fight against corruption, by the SAI of Peru, Integrity as a public-private articulating axis, led by the SAI of Mexico and the presentation of the Cooperative Audit of Sustainable Government Procurement, by the IDI and the SAI of Costa Rica.

In addition, in the framework of the XXIX Ordinary General Assembly, awards were given to the winning SAIs of the 2019 Regional Competition on Good Governance “SAIs and the use of new technologies to detect financial frauds” and of the 2019 Regional Research Competition “Strengthening government oversight and control for the benefit of Latin America and the Caribbean,” promoted by the Technical Commission on Good Governance Practices (CTPBG) and the Legal Advisory Committee (CAJ) in conjunction with the Presidency, respectively.

At the end of the second technical plenary session, all the heads and representatives of the SAIs present signed the “Declaration of San Salvador on the fight against transnational corruption.” The declaration promotes joint actions regarding the oversight and fight against corruption in Latin America and the Caribbean, as well as contributing to the advancement of the fulfillment of the objectives of the Working Group Specialized in the Fight against Transnational Corruption (GTCT) of the OLACEFS.

Finally, as part of the agreements of the administrative session of the General Assembly, the modification of the composition of the Governing Board promoted by the Presidency was approved, which sought to encourage greater participation, increasing the number of members to 7 members, and integrating the presidencies of EFSUR and OCCEFS as members with the right to speak and vote.

OLACEFS members sign the Declaration of San Salvador



During the XXIX General Assembly of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), in the city of San Salvador, El Salvador, the SAI members of the OLACEFS signed the Declaration of San Salvador "on the fight against transnational corruption", which was proposed by the Comptroller General of the State of Ecuador, as President of the Working Group Specialized in the Fight against Transnational Corruption.

The Declaration is based on the principles of transparency, integrity and ethics, seeking to join forces from the exercise of government control to the fight against transnational corruption. This instrument enables the group to develop a manual of good practices and a program to strengthen the capacities of member SAI staff through virtual courses, professional technical exchange, internships, technical visits, consultancies or other modalities, framed within the goal of the working group.

Similarly, under the provisions of the Declaration, a guide will be developed for the exchange of information related to the prevention of transnational corruption and related to control management. Additionally, software for the electronic implementation of the above-mentioned guide will be designed, to be considered by the members of the GTCT.

I High Level Regional Forum of Supreme Audit Institutions – FRAN

On December 4, the I High Level Regional Forum of Supreme Audit Institutions (FRAN) “Fight against Corruption, a Development Issue: Tools and Good Practices to improve Government Control and promote good governance,” was held in the city of Lima.

The creation of the FRAN arises as an initiative of the Office of the Comptroller General of the Republic of Peru in its capacity as Presidency of the OLACEFS 2019 – 2021, and responds to the need to promote a space for discussion and exchange of experiences at the highest level, aimed at heads and members of senior management of the supreme audit institutions in the region.



Heads and members of senior management of the SAIs of the OLACEFS participating in the FRAN.

To this end, international experts were present to motivate debate among participants on issues of current relevance to improve government control and promote good governance.

The FRAN had the participation of the President of the OLACEFS and head of the SAI Peru, Econ. Nelson Shack Yalta; the Auditor of the Nation of Argentina, Mr. Juan Ignacio Forlón; the Auditor General of Belize, Mrs. Dorothy Ann Bradley; the Comptroller General of the Plurinational State of Bolivia, Dr. Henry Ara; the Secretary General of the Office of the Comptroller General of the State of the Republic of Ecuador, Dr. Valentina Zárate; the President of the Court of Audit of the Republic of El Salvador, Lic. Carmen Elena Rivas; the Presiding Magistrate of the Court of Audit of the Republic of Honduras, Mr. Roy Pineda; Magistrate of the Court of Audit of the Republic of Honduras, Mr. José Juan Pineda; and the Plenary Member of the Chamber of Accounts of the Dominican Republic, Mr. Félix Álvarez, as well as the Deputy Comptroller of Integrity, Dr. Humberto Ramírez; the Deputy Comptroller of Control Services, Dr. Martín Díaz; and the Secretary General, Dr. Luis Iglesias, belonging to the SAI Peru.

CAII 2019 was held with the participation of OLACEFS



Closing ceremony of the CAII 2019

The Office of the Comptroller General of the Republic of Peru organized the Annual International Conference for Integrity – CAII 2019, which was held on December 2 and 3, 2019, with the theme “Detecting corruption: Tools and Strategies for action”. During the event, the exhibitors shared their main advances, findings and experiences in the use of technological tools as means of optimizing the exercise of government control. Likewise, the head of the SAI of Colombia, Dr. Carlos Córdoba Larrarte; the Secretary General of the SAI of Ecuador, Dr. Valentina Zárate Montalvo; and the head of the SAI of Paraguay, Dr. Camilo Benítez Aldana, participated as panelists.

The CAII 2019 featured internationally renowned exhibitors such as the writer and consultant David Fishman and his keynote speech “The devastating effects of corruption: How to detect it early?”; the director of the Master in Government Control of the University of Seoul, Kilko Ko, with the lecture “Science and Technology in government control and the fight against corruption”, as well as heads and representatives of international organizations.

The event was also attended by the President of OLACEFS, Econ. Nelson Shack, who argued that the most pernicious effect of corruption and functional misconduct is the distrust of the population towards its authorities, which impacts the stability of a rule of law and affects the growth of its economy.

You are invited to learn about the development of the CAII in the link:
www.caii.contraloria.gob.pe

The Planning Workshop of the Coordinated Audit on Protected Areas Successfully Concluded



Participants of the Planning Workshop of the Coordinated Audit on Protected Areas.

Between November 04 and 08, 2019, in Guatemala City, the Planning Workshop of the Coordinated Audit on Protected Areas was held, an initiative led by the Court of Audit of the Union of Brazil (TCU), within the framework of the Special Technical Commission for the Environment (COMTEMA) of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS).

The event was attended by SAIs from 17 countries, namely: Argentina, Brazil, Bolivia, Chile, Colombia, Costa Rica, Cuba, El Salvador, Ecuador, Spain, Guatemala, Honduras, Mexico, Paraguay, Peru, Portugal, Dominican Republic, as well as the sub-national institution of the Province of Buenos Aires. In addition, exhibitors and specialists from important international institutions were present, such as U.S. Government Accountability Office (GAO), Working Group on Environmental Auditing (WGEA-INTOSAI), International Union for Conservation of Nature (IUCN), United Nations Department of Economic and Social Affairs (UNDESA), University of Brasilia (UnB) and BirdLife Americas.

This Workshop is part of the stages of the coordinated audit and represented a valuable space to discuss, standardize and validate the planning matrix, audit questions, work papers, data collection tools, consolidation instruments, and strengthen the learning of audit teams.



The main objectives of the Planning Workshop were:

- The establishment of a common language and quality standards.
- Definition of criteria for comparability and consolidation.
- Validation of a methodology strategy.
- Knowledge sharing and capacity building of the audit teams.

The new audit process on protected areas will continue with the use of the Indimapa methodology (Index of Implementation and Management of Protected Areas), a tool developed by the TCU, which allows evaluating, monitoring and communicating the level of management of protected areas through georeferenced maps.

The organization of the event had the support of the Office of the Comptroller General of Accounts of the Republic of Guatemala, and the technical and financial support of the GIZ, through the Project for Strengthening External Control in the Environmental Area.

It is worth noting that this initiative is in line with the guidelines defined in COMTEMA's strategic planning, with coordinated audits being the main activity, although training, communication and institutional alliance-building activities also make up the line of action of the presidency of the commission, currently exercised by the Court of Audit of the Union of Brazil.

The participants expressed their satisfaction and acknowledged that the topics addressed were duly selected. Therefore, they wish that such learning be put into practice in the conduct of the Audit, whose results they also expect to be a valuable contribution to the States, especially in the fulfillment of the Sustainable Development Goals (SDGs), specifically in SDGs 14 and 15.

International Seminar on Renewable Energies



With the objective of contributing to expand the participation of renewable sources, in order to guarantee patterns of economic, social and environmental sustainability, the Court of Audit of the Union of Brazil (TCU) promoted, on 11/26, the International Seminar on Renewable Energies, which brought together experts in the area and representatives of SAIs of the countries of Latin America and the Caribbean.



Minister Aroldo Cedraz presented results of the Coordinated Audit on Renewable Energies.

Rapporteur of the National Audit on renewable energies, Minister Aroldo Cedraz gave the first exposition in the Seminar, with the presentation of the results on the Coordinated Audit carried out within the scope of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS). The oversight was attended by 12 SAIs, led by the TCU. According to the Minister, the audit indicated that Latin America has several obstacles to face, but great adaptation capacity.

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On 11/27, the representatives of the SAIs participated in the Workshop on Good Practices of the Coordinated Audit on Renewable Energies, which was supported by the GIZ. The objective was to share the best practices of coordinated audit on renewable energies, learn about the experience of other countries in conducting national and coordinated audits, and understand the importance of the stage of monitoring the results of a performance audit.



Representatives of the SAIs of OLACEFS participating in the Workshop on Renewable Energies.

First Meeting of the GTFD

On October 17, 2019, the first meeting of the Working Group on Disaster Management Oversight (GTFD) was held within the framework of the Sustainable Development Goals (SDGs) during the XXIX Ordinary General Assembly of the OLACEFS, in San Salvador, El Salvador.

The objective of this session was to inform about the actions carried out after the creation of the GTFD and the perspectives regarding the expected results of its work. It was led by the president of the Group, Lic. David Rogelio Colmenares Páramo, Senior Auditor of the Federation, with the participation of the SAIs of Argentina, Colombia, Belize, Brazil, Bolivia, Chile, Colombia, Cuba, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Peru and the Dominican Republic.

It should be noted that the members of the GTFD agreed that the results achieved will favor the good governance of countries on this important issue and, likewise, collaboration with the United Nations Office for Disaster Risk Reduction (UNDRR) of the Americas will be promoted. In addition, work spaces that allow the exchange of ideas and knowledge in the field, among SAIs, will be sought.



Head of the SAI of Peru, Magistrate of the SAI of El Salvador, delegates of the SAIs of Argentina and Bolivia, Heads of the SAIs of Chile, Cuba and Nicaragua.



From the center to the left: Heads of SAIs of Mexico, Guatemala, Belize, Minister of SAI of Brazil and delegate of the SAI of Colombia, Ministers of the SAI of Honduras and Head of the SAI of the Dominican Republic.

GTFD and UNDRR Meeting



From left to right Eber Omar Betanzos Torres, Head of the ASF Technical Unit; David Rogelio Colmenares Páramo, Senior Auditor of the Federation and President of the GTFD; Raúl Salazar, Head of the UNDRR of the Americas and the Caribbean; Saskia Carusi, External Affairs Official of the UNDRR; Nelson Eduardo Shack Yalta, Comptroller General of the Republic of Peru and President of OLACEFS and Félix Ortega De la Torre Deputy Manager of Cooperation and International Relations of the SAI of Peru.

During the XXIX Ordinary General Assembly of the OLACEFS, a meeting was held between the Presidency of OLACEFS, the Presidency of the Working Group on Disaster Management Oversight (GTFD) and the United Nations Office for Disaster Risk Reduction (UNDRR) of the Americas. During this meeting, the outlook on the disaster risk reduction situation in the region was discussed.

It should be noted that UNDRR is the United Nations agency responsible for coordinating natural disaster reduction and ensuring synergies between the activities of the United Nations and regional organizations for disaster reduction, as well as activities in the socioeconomic and humanitarian fields. The above, through the application, monitoring and revision of the Sendai Framework for Disaster Risk Reduction 2015-2030.

At the meeting it was agreed to establish collaborative links to strengthen the work actions of the GTFD in OLACEFS and UNDRR. In that sense, and as one of the first steps, ASF participated as an observer entity of the First ARISE Mexico Forum “Resilience for all: the importance of understanding the Risk”, the meeting was attended by Mami Mizutori, Special Representative of the Secretary General of the United Nations Organization. ARISE is the Private Sector Alliance for Disaster Resilient Societies, held on October 29 and 30, 2019, in Mexico City.



GTFD microsite on OLACEFS website

The Working Group on Disaster Management Oversight within the Framework of the Sustainable Development Goals (GTFD) chaired by the Superior Audit of the Federation of Mexico invites the OLACEFS community to navigate its microsite located at the link: https://www.olacefs.com/fiscalizacion_de_desastres-gtfd/

This space has the general information of the Working Group, its members, news, activities, capacity building resources, documents such as the terms of reference for its creation, the 5000 series of the International Auditing Standards, the Framework of Sendai, and various documents available in English and Spanish. It will be constantly updated with various cooperation materials and own elaboration.

It is also possible to access through the following QR code.



“SAI in the fight against corruption” initiative meeting was held in San Salvador



Participants of the Meeting, belonging to the SAIs of Argentina, Bolivia, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Panama, Paraguay and Peru.

The Salvadoran capital received representatives from twelve OLACEFS member entities, who will be participating from November 18 to 22 of this year in the “Evaluation Report and Action Plan Review Meeting”, as part of the “SAI in the Fight against Corruption” IDI-OLACEFS Initiative.

The welcome was given by the President of the Court of Audit of the Republic of El Salvador, Carmen Elena Rivas Landaverde, as the host of this meeting. “That your stay be pleasant and that we strengthen even more the bonds between Audit Institutions, that allow us to move forward and support each other in initiatives to make a better management for the benefit of the population,” said the official.

For his part, the Manager of the INTOSAI Development Initiative (IDI), Sebastián Gil, thanked the authorities and other servants of CCR for the efforts undertaken to make this meeting possible in the country.

Delegates from the Audit Institutions of: Argentina, Bolivia, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Panama, Paraguay and Peru participated in the workshop; these are countries that signed a Cooperation Agreement with the IDI to participate in “SAI in the Fight against Corruption” Initiative, specifically in the components of “Alignment with ISSAI 30” and “Audit of the Institutional Framework for the Prevention of Corruption.”

Exchange of experiences between the SAIs of Guatemala, Costa Rica and Cuba



Comptroller General of the Republic of Cuba, Gladys Bejerano Portela, along with representatives of the SAIs of Guatemala and Costa Rica.

On November 27 and 28, in Havana, Cuba, there was an intense exchange of experiences from the Agreement signed between the Offices of the Comptroller General of the Republics of Guatemala and Cuba, with the collaboration of Costa Rica.

With the presence of Eng. Emma Gabriela Luna López, Director of Audit to Computer Systems and Payroll and Lic. Jessica Santisteban, Financial Director of the SAI of Guatemala, as well as M. Sc. Juan Alejandro Herrera López, Head of the Internal Legal Unit of the SAI of Costa Rica, the meeting was held with the Administration Bodies of the Cuban State, professors and students of different centers for higher studies and top officials from their Office of the Comptroller General led by Gladys Bejerano Portela, their Comptroller General.

Issues such as computerized programs for the control of government procurement and the impacts of Big Data on the supreme audit function occupied the attention of the attendees. It was a fruitful exchange of experiences that will enrich the work of the participating Supreme Audit Institutions.

Official of the SAI of Ecuador won the “Elmer B. Staats” international award of the year 2019

The International Journal of Government Auditing (INTOSAI Journal) informed the SAI of Ecuador that the editorial team of the international body chose the article “Capitalizing on Standards and Knowledge Sharing to Audit Disaster Recovery Efforts” as one of the two winning publications of the “Elmer B. Staats” international award 2019. This document was prepared by official Betty Carrión Ruiz, of the Provincial Directorate of Loja, and published in the Summer Edition of 2018.

It should be noted that the INTOSAI Journal launched the Elmer B. Staats Award in 1982 to promote excellence in the writing of articles for INTOSAI journal. The award commemorates important contributions to the INTOSAI community by Dr. Elmer B. Staats, former Comptroller General of the United States and former president of the Board of Editors of the Journal.

For the election of the winner, judges considered the following criteria as they scored the articles: contribution to knowledge and originality; evidence of research; imaginative treatment; literary merit, and subject matter. The award was given to Dr. Pablo Celi de la Torre, Comptroller General of the State, at the XXIII INCOSAI 2019, held in the city of Moscow, Russia.



Dr. Pablo Celi de la Torre, head of the SAI of Ecuador and Mr. Gene Dodaro, head of the SAI of the United States (GAO).

Management Body of SAI of El Salvador accounts for its second year of management



President Carmen Elena Rivas, head of the SAI of El Salvador, inaugurates the Accountability Report event.

The Management Body of the Court of Audit of the Republic of El Salvador presented on November 27 its report of Accountability of the work carried out from August 28, 2018 to August 28, 2019, which corresponds to its second year of management.

“From the first day we exercise our duties with a strong commitment and high sense of responsibility; with joy and satisfaction we reiterate our willingness to continue fulfilling, fully, the attributions and duties inherent to our positions, with responsibility, honesty and excellence,” said President Carmen Elena Rivas, when inaugurating this event. She was accompanied at the speakers' table by the First Magistrate, María del Carmen Martínez and the Second Magistrate, Roberto Antonio Anzora.

“We thank the human talent that makes it possible for today's results to be positive and that we can make them transparent to citizens, we reiterate our commitment to continue working to fulfill the constitutional mandate and contribute to the improvement of government management,” said the First Magistrate.

The Second Magistrate explained that, as a SAI by constitutional mandate, it must cover all state institutions in their oversight work to ensure the proper management of resources. “We exercise control of public funds and the idea is that in the Public Administration there are no areas exempt from government control, and that is the policy that we are proposing”, said he.

Expert of the Superior Audit of the Federation of Mexico speaks about integrity in public entities

On the occasion of the Integrity Week being held in El Salvador, the Court of Audit of the Republic held on December 5 the Keynote Speech “Integrity in Public Entities”, which was given by Master María José Franco Rodríguez, expert in the field, of the Superior Audit of the Federation of Mexico (ASF).



Keynote Speech “Integrity in Public Entities”, given by Master María José Franco Rodríguez of the ASF.

The Acting President, Lic. María del Carmen Martínez Barahona and the Second Magistrate, Lic. Roberto Antonio Anzora Quiroz at the opening of the lecture emphasized the need to make visible the importance of Integrity in the public service and to strengthen the permanent measures to fight against corruption.

The theme of Integrity in public entities has gained relevance worldwide, to the extent that multilateral cooperation bodies actively participate in awareness plans for a transparent Public Administration, such as the case of the International Organization of Supreme Audit Institutions (INTOSAI), and its related entities OLACEFS and OCCEFS.

On the initiative of the United Nations Organization, the International Anti-Corruption Day is celebrated on December 9. This event is the occasion to remind us that we should fight against corruption every day, both in the public and private spheres.



Left to right: Second Magistrate, Lic. Roberto Antonio Anzora Quiroz; Acting President, Lic. María del Carmen Martínez; and Master María José Franco of the ASF.

Second Delivery of Individual Reports of the Superior Oversight of the Public Account 2018 of the Superior Audit of the Federation of Mexico

On October 31, 2019, Lic. David Rogelio Colmenares Páramo, Senior Auditor of the Federation (ASF) of Mexico, made the Second Delivery of Individual Reports of the Superior Oversight of the Public Account 2018 to the Honorable Chamber of Deputies, in which 668 individual reports were submitted: 431 financial compliance audits, 66 related to performance and 171 with both approaches.



Lic. David Rogelio Colmenares Páramo, Senior Auditor of the Federation of Mexico with Federal Deputies of the LXIV Legislature.

During this act, Lic. Colmenares indicated the need to update and strengthen the legal framework, in order to face, adequately and effectively, the challenges involved in the fight against corruption. Therefore, he raised the need to reform the legislation in the area of oversight to give way to the real-time review of the exercise of public spending, with the purpose of increasing the efficiency and effectiveness of the promotion of legal actions, shortening the time to obtain justice and providing elements to support decision-making in budget and fiscal matters.

Reports of this delivery are available at <http://informe.asf.gob.mx/> and the historical in <http://www.asfdatos.gob.mx/>

New website interface for ASF

In order to improve compliance with the constitutional and legal obligations of the Superior Audit of the Federation (ASF) in terms of transparency and access to information, the ASF presented the new interface of its website to the citizens.

This new version, in addition to improving the operation and browsing experience, provides users with access to documents such as: news, reports, events, opinion column, graphics, among others. With this, the ASF seeks to strengthen



communication with society and stakeholders and, thereby, promote the knowledge and value of superior oversight. We invite you to enter the site:

www.asf.gob.mx

Virtual classrooms of the ASF virtual campus

As part of the strategies that the Superior Audit of the Federation (ASF) of Mexico has implemented, through its Training and Development Institute in Superior Oversight (ICADEFIS), to increase the coverage and quality of training activities aimed at Local Supreme Audit Institutions (EFSL) and, in turn, to make more efficient use of the resources allocated for this, in June 2019 the teaching of courses under the “Virtual Classroom” format began, transmitted directly from the ASF facilities through its Virtual Campus.

These courses address technical issues related to the execution of audits to Federalized Spending through a pedagogical model that allows developing and strengthening the competencies of each of the participants. During the period from June to November, 83 “Virtual Classrooms” sessions have been held, out of a total of 90 that are planned to be held in 2019. In these activities, approximately 2,200 public servants from 28 federative entities were trained.

“Simultaneous control models” Videoconference

On November 28, 2019, the ASF at the request of the Office of the Comptroller General of the Republic of Peru, gave the videoconference “Simultaneous control models in the Superior Audit of the Federation” to students of the Master's Program in Government Control, which is taught by the National School of Control of said SAI.

In the talk, the application and the importance of the Integrated Internal Control Framework (MICI), whose principles represent the necessary requirements to establish an appropriate internal control according to the nature, size, legal provisions and mandate of each institution, were presented.

CGR of Nicaragua successfully concludes the World Bank (WB) program



Dr. María José Mejía, along with World Bank (WB) officials, carried out the evaluation of the CGR Modernization program; highlighting its relevance to the Institutional strategy. The Program as a whole was aligned with the provisions of the Institutional Development Strategic Plan 2016-2020 and the needs for improvement of the CGR.



Dr. María José Mejía, head of the SAI of Nicaragua, in a meeting with World Bank officials.

One of the main contributions of the intervention of the program was related to the systematization of the Audit processes of the CGR, which will allow it to increase the efficiency and effectiveness of the control through the adoption and adaptation of the SICA-NIC, software developed by the SAI of Chile (SICA). Another important aspect was to strengthen training as one of the best practices in which the control body can promote and drive control and oversight.

Office of the Comptroller General of the Republic strengthens the Control Systems of the Municipalities of the Country

The SAI of Nicaragua in compliance with the provisions of Law No. 681, Organic Law of the Office of the Comptroller General of the Republic and the System of Control and Oversight of State Assets and Resources and the Internal Control Technical Standards (NTCI), approved the "Specialized Guides for the Implementation of Internal Control in the Government and Municipal Entities of Nicaragua", whose main objective is to provide guidelines, tools and methods for the implementation of the components that make up the Internal Control System (SCI) defined in the NTCI. Likewise, the SAI of Nicaragua developed the Internal Control Evaluation System (SECI), which will go into production in 2020, so that the Government Entities and Municipalities of the Country present the SCI Semester Certification.

During the months of October and November of 2019, this institution executed 16 events in the Distance (Virtual) and Face-to-face training modality, managing to

train a universe of 397 public servants from 133 Municipalities of the Country. The participation by gender was 236 women representing 59% and 161 men representing 41% respectively.

Office of the Comptroller General of the Republic of Nicaragua successfully concludes the training process of the Public Servants of the Ministry of Health (MINSa)

The SAI of Nicaragua in coordination with MINSa successfully concluded the process of strengthening the capacities of public servants of the Departmental and Regional Integral Health Systems (Siuna) on the subject of: Law No. 681, Organic Law of the Office of the Comptroller General of the Republic and of the System of Control and Oversight of State Assets and Resources and Law No. 438, Law of Probity of the Public Servant.

In the period from May to November 2019, a total of 42 Workshops were developed that allowed 1,185 public servants to be trained in the matter of Law No. 681, and 1,078 public servants in the matter of Law No. 438, for a universe of 2,263 public servants of MINSa. The participation by gender was 1,486 women representing 66% and 777 men representing 34% respectively.

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Office of the Comptroller General of the Republic of Nicaragua celebrates the 40th Anniversary of its creation

In the framework of the commemoration of the 40 years of work, the Members of the Superior Council of this Supreme Audit Institution presented the Awards and Certificates to the winners of the Institutional Logo competition, which was developed with the purpose of strengthening the institutional image and projecting its supervisory work; and Lic. Mirna Patricia Morales Osorio, Internal Auditor of the Mayor's Office of Masaya, was ranked in the first place.



Dr. María José Mejía and Lic. Mirna Patricia Morales.

CCRD makes a panel on the constitutional control of the management of public funds



Head of the SAI of the Dominican Republic, Lic. Hugo Álvarez Pérez, together with representatives of the CCRD and members of the "Constitutional Control of the management of public funds" panel.

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The Chamber of Accounts of the Dominican Republic (CCRD), through the National School of Accounts, made the panel entitled: "Constitutional Control of the management of public funds", with the objective of providing the institution's servants with knowledge about the different controls that contribute to democracy and transparency in public administration.

The opening remarks were given by the head of the supervisory entity, Lic. Hugo Álvarez Pérez, who highlighted the work they have done with citizens through the Social Control department.

The panel was composed of the Vice President of Universidad Autónoma de Santo Domingo (UASD), Dr. Antonio Medina; the president of the Justice and Transparency Foundation, Dr. Trajano Vidal Potentini and the head of the Department of Government Ethics and Integrity of the General Directorate of Ethics and Government Integrity (Digeig), Lic. Rafael Alberto Basora.

Medina and Basora highlighted the work being done by the Chamber of Accounts by making known, through talks, discussions, workshops and meetings with civil society organizations, its role as a supervisory entity.

CCRD occupies fourth place in the ranking of transparency and availability of information according to OLACEFS



Chamber of Accounts of the Dominican Republic

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The Chamber of Accounts of the Dominican Republic (CCRD) achieved a score of 95.26 points in the evaluation of compliance with the standards of transparency and availability of information posted on its website, measurement made by the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), occupying the fourth place in the ranking of the 22 institutions that make up the above-mentioned international organization.

According to a press release published on the Olacefs website, only 10 of the Supreme Audit Institutions (SAIs) that comprise it optimally complied with the standards of information transparency and availability.

They also reported that it was evidenced, through the Index of Availability of Information to Citizens on the Institutional Management (IDIGI) 2019, a substantial improvement compared to 2017, when 12 of the SAIs were below 50 points



SAI Guatemala teaches Course on the use of unmanned vehicles in the Audit Process and Application in Sampling

With the purpose of developing capacities, stimulating the exchange of experiences and strengthening the work of the Offices of the Comptroller of the region, delegates of the SAIs of Central America and the Caribbean participated in the training on the “Use of unmanned vehicles in the audit process and application in the sampling”, in Guatemala City, from October 8 to 11, 2019.

The initiative to carry out the training came from Dr. Edwin Humberto Salazar Jerez, President of the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS) and Comptroller General of Accounts of the Republic of Guatemala, in the XLIII Ordinary General Assembly of the OCCEFS, held in Havana, Cuba in July, where the SAIs expressed the desire to exchange experiences on topics of interest, highlighting the use of technology (drones) in conducting audits.



Training on “Use of unmanned vehicles in the audit process and application in sampling”.

Entry of ASF to OCCEFS



From left to right: Carmen Elena Rivas Landaverde, President of the Court of Audit of the Republic of El Salvador; Edwin Humberto Salazar Jerez, Comptroller General of Accounts of the Republic of Guatemala and President of OCCEFS; Hugo Francisco Álvarez Pérez, President of the Chamber of Accounts of the Dominican Republic; Roy Pineda Castro, President of the Superior Court of Audit of the Republic of Honduras and Executive Secretary of OCCEFS.

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During the XIX Extraordinary General Assembly of the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS), held on October 14, 2019, in San Salvador, El Salvador, the Superior Audit of the Federation of Mexico joined as a full member of this subregional organization.

The OCCEFS is made up of the SAs of Belize, Costa Rica, El Salvador, Guatemala (Presidency), Honduras (Executive Secretariat), Nicaragua, Panama, Puerto Rico and the Dominican Republic.

For the ASF, being part of the OCCEFS represents a valuable opportunity to strengthen collaboration and knowledge sharing with the SAs of the countries of Central America and the Caribbean.

EFSUR: proposal of Strategic Plan and regulatory update

EFSUR had a 2019 of intense and incessant work. In the last annual meeting, it was resolved to incorporate the SAIs of Colombia and Peru as members. Likewise, it was proposed to modify the Statute and the revision of the EFSUR Strategic Plan, for this purpose the task was entrusted to the SAI of Paraguay -presidency pro tempore 2020- and to the SAI of Argentina -Executive Secretariat respectively.



EFSUR Argentina team and representatives of the SAI of Paraguay.

In this context, on December 12 and 13, the “EFSUR Preparation Workshop for the revision of the Strategic Plan and the regulatory update project” was held at the General Audit Office of Argentina. EFSUR Argentina team and representatives of the SAI of Paraguay participated. During the sessions, we addressed issues related to the analysis and main results of the Tactical Planning Workshop and

Communication Strategies Socialization Workshop of the OLACEFS, held in Lima, Peru from November 18 to 20. Also, we worked on the revision of the EFSUR Strategic Plan, the adaptation of the statute, and the analysis of the regulations in force in international fields (OLACEFS-INTOSAI). Finally, it was agreed to prepare a document to be presented to the members of EFSUR for consideration.



Development of the EFSUR Preparation Workshop for the revision of the Strategic Plan and the regulatory update project.

UPCOMING AGENDA

JANUARY

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

FEBRUARY

28	Institutional Anniversary of the SAI of Peru
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MARCH

2-13	Government procurement meeting (Lima, Peru)
12-13	OCCEFS Meeting (Guatemala City, Guatemala)
15	Institutional Anniversary of the SAI of Guatemala
18-20	EFSUR Meeting (Asunción, Paraguay)
23	Institutional Anniversary of the SAI of Curaçao
25-26	International Seminar of Citizen Participation (Mexico City, Mexico)
26	Institutional Anniversary of the SAI of Chile

Cooperando

Newsletter of the Organizatin of Latin American and
Caribbean 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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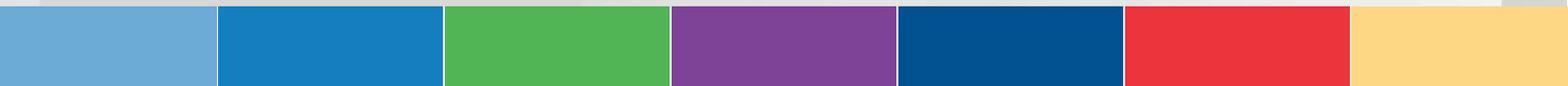
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Lima, Perú

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.