

COOPERANDO

Organization of Latin American and Caribbean Supreme
Audit Institutions Newsletter



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Official photograph of the Workshop on Sustainable Public Procurement organized by OLACEFS and the INTOSAI Development Initiative - IDI. This workshop was the last face-to-face meeting in OLACEFS, prior to the declaration of a State of Emergency in the countries of Latin America and the Caribbean due to the Covid-19 Coronavirus pandemic.

EDITORIAL

I would like to begin by expressing my solidarity with the families of the victims and those affected by the current pandemic. The new reality we are facing has changed our lives substantially in the way we relate, take care of ourselves, work and carry out our daily activities. However, this difficult situation, with medium- and long-term consequences, has not affected our desire, as Supreme Audit Institutions, to supervise the proper use of the resources that governments are making available to mitigate the effects of Covid19.

Today, more than ever, we must remain united as a region to achieve that long-awaited goal focused on the well-being of the populations of Latin America and the Caribbean.

Nelson Shack Yalta
President of OLACEFS



TO OUR READERS

The articles published in this edition of the Cooperando Newsletter N ° 35 of the Organization of Latin American and Caribbean Supreme Audit Institutions - OLACEFS, were compiled during the first months of the year 2020. In this line, you would find some face-to-face activities carried out by OLACEFS and SAls. It should be noted that around that time, the Covid19 pandemic was not yet present in significant magnitudes in the countries of Latin America and the Caribbean.

We have seen with substantial concern that the current pandemic has affected many countries, leading to situations that compromise the economic and social sector, as well as the health and safety of our nations.

Therefore, starting with the next edition (N ° 36) of the Cooperando Newsletter, the activities being carried out by OLACEFS and its members in the area of government control, exchange of experiences and generation of knowledge regarding the health emergency by Covid-19 will be published as a contribution to disseminate the work that we are all doing as a regional group in favor of citizens.

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Successful Workshop on Sustainable Public Procurement

Considering the experience of OLACEFS in coordinated audits in the preparation for the 2030 Agenda, this year, IDI and OLACEFS, decided to continue strengthening existing cooperation and promote a cooperative audit on the implementation of the SDGs, which has the General Comptroller of the Republic of Costa Rica as the coordinating SAI.



Inauguration of the Workshop on Sustainable Public Procurement using data analysis (CASP).

To this end, a series of meetings were held within the framework of the heads of the SAIs of Bolivia, Costa Rica, Honduras, Peru and the Dominican Republic, high authorities and experts from the SAIs of Argentina, Belize, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Spain, Guatemala, Honduras, Mexico, Paraguay, Peru, the Dominican Republic, as well as international experts in the field.

The cooperative audit seeks, among other objectives, to have an impact from SAIs to contribute to sustainable public procurement practices in their national context, considering goal 12.7 of the Sustainable Development Goals.

It is important to highlight that SDG 12 refers to goals that states must meet for sustainable consumption and production. This workshop is also important due to the use of data analysis for performance audits.

Finally, the OLACEFS Presidency, aware of the health emergency caused by Covid-19, will make available several initiatives with the help of technology for holding future workshops or meetings.

Coordinated Audit in Protected Areas



The Coordinated Audit in Protected Areas is being carried out under the Special Technical Commission for the Environment (COMTEMA), which has the participation of 18 SAIs, with fifteen (15) national SAIs, one (1) sub-national SAI (Province of Buenos Aires) and two (2) European SAIs (Spain and Portugal), and coordinated by the Federal Court of Accounts of the Union (TCU) of Brazil.

In 2019, the training cycle for the coordinated audit was concluded, and the Planning Workshop for said audit was held, which took place in November in Guatemala City, with the kind reception of the General Comptroller of Accounts (CGC) of Guatemala.

In 2020, the audit teams are executing the audit in their respective contexts and collecting the data, so the Data Consolidation and Findings Workshop is scheduled to take place in late June 2020. However, the coordinating team of the Audit is on the lookout for recent news related to the COVID-19 pandemic, and will inform on possible changes to the original schedule.

This initiative has the technical and financial support of the Project for Strengthening External Control in the Environmental Area between OLACEFS and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.



Second virtual SAI PMF workshop



El Salvador's SAI team participating in the virtual workshop.

Following the activities of the "Strategy, Performance Measurement and Reports" initiative, SPMR, implemented in the OLACEFS region, in collaboration with IDI-INTOSAI, was carried out the Second Virtual Workshop on the evaluation of Chapter 4, corresponding to the Methodology of the Performance Measurement Framework (MMD), a process that is currently being executed by the Court of Accounts of the Republic of El Salvador together with the SAIs of Honduras, Peru and Ecuador.

B.Sc. Liliam del Carmen Flores and B.Sc. Carlos Francisco Aparicio, together with their technical support teams participated on behalf of the Court of Accounts, in order to present the monitoring, progress and challenges in the process. On behalf of IDI INTOSAI, participated consultants Dafina Dimitrova from Norway, Roberto Angulo from Canada and Leonel Díaz from the Dominican Republic.

The SPMR initiative is a program that seeks to support SAIs in planning, monitoring and managing their performance throughout the entire strategic management cycle, by implementing a solid situation analysis process for the institution. El Salvador, together with the SAIs of Costa Rica, Ecuador, Guatemala, Honduras, Paraguay and Peru, are part of this initiative.

The SAI of El Salvador is in the situational analysis phase, through a holistic evaluation based on evidence of its current strengths and opportunities for improvement, which will serve as a solid basis for adjustments in strategic planning.

Guide on Comprehensive Disaster Risk Management

The Working Group on Disaster Management Control (GTFD) began the integration of the Control Guide to Comprehensive Disaster Risk Management, during the first quarter of 2020. The Guide comprises five sections, which mark the axes of the stages of analysis:

1. Information, monitoring and early warning platforms.
2. Institutional, legal and regulatory frameworks.
3. Culture of prevention and self-insurance.
4. Preparation for an effective response and effective recovery.
5. Reduction of risk factors.

Based on the analysis of the experience in Mexico, the SAI members of the GTFD collect the information on their respective experiences, which will be studied and combined to structure a solid and consensus guide for the region.



Fifth Anniversary of the Sendai Framework

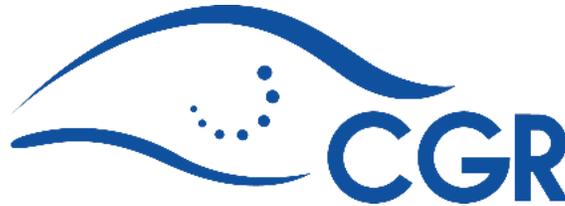
Five years after the adoption of the Sendai Framework (March 18, 2015), the most important international commitment to disaster risk reduction, the United Nations invites the world to reflect on its scope. The Sendai Framework has allowed a more comprehensive and complete understanding of the possibilities of disaster risk and the importance of reducing its effects. Important progress has been made in these five years, however, there are still challenges to be met.

It should be mentioned that OLACEFS, through the Working Group on Disaster Management Control (GTFD), uses the Sendai Framework as the basis for the fulfillment of its commitments.

SAIs in the region have at their disposal the complete document and a short video on the microsite at the following links:

- <https://www.olacefs.com/marco-de-sendai-2015-2030/>
- <http://www.unisdr.org/we/inform/publications/43291>
- <https://www.youtube.com/watch?v=fsDKuTt9OaE>

SAI of Costa Rica promotes innovative digital audit project



The SAI of Costa Rica has taken on the challenge of adapting to the changing and increasingly complex demands of the environment, which is why the institution includes, among its objectives, the transformation of the comprehensive audit process, supporting it in information technologies to increase its reliability and opportunity.

It is a fact that the volume and complexity of the existing data on public finances and the environment have a constant and exponential growth. Added to this is the interrelation between its generation and management with information and communication technologies as one of the greatest challenges (if not the most important) in the face of high-quality control and contribution of public value.

Therefore, from the project called "Digital Audit" we have taken the steps to contribute to the search for solutions to the different needs of the audit, defined based on the strategic priorities and business objectives, by applying data analytics on the existing large amounts of complex and high-volume data on public finances.

This roadmap will gradually incorporate the first steps for a transformation in work processes as well as organizational culture, skills development, improvements in human potential capabilities, better work techniques, among others.

Call for carrying out strategic audits throughout the country within the framework of the National Verification of Internal Control

The Comptroller General of the Republic, Gladys Bejerano Portela, launched the call for strategic audits throughout the country in the province of Camagüey, simultaneously with the XIV National Check on Internal Control (CNCI) to be held from April 6 to 21 May in 321 selected economic entities.



Comptroller General Gladys Bejerano in the presentation of the Balance of the performance of the Auditing System in Camagüey.

When concluding the balance of the performance of the Audit System in the province, Bejerano Portela indicated that it is a matter of carrying out a comprehensive diagnosis of the situation of economic entities that allow correcting deficiencies, preventing illegalities and projecting them towards better efficiency, increasing exports and promote good attitudes with the participation of all factors.

The challenge of defining new horizons in any economic activity, added Bejerano Portela, requires stopping to reflect on its current situation, using an analysis method that allows us to delve into each of the entity's areas of activity and the different internal processes, such method is nothing more than strategic audit.

She also informed that the updated Self-Control Guide for companies and budgeted units is the tool to carry out these strategic audits and can be freely downloaded on the Comptroller's website www.contraloria.gob.cu. She recommended that their use is not a simple numerical quantification but a participatory exercise in which everyone contributes and that it must conclude in actions, agreements, measures, changes, improvement in the areas and processes that require it.

SAI of El Salvador makes important progress in Anti-corruption actions

Members of the Court of Accounts of the Republic of El Salvador met with representatives of the International Commission Against Impunity in El Salvador of the Organization of American States, OAS-CICIES.

The meeting allowed the Management Body, made up by the President Carmen Elena Rivas Landaverde; First Magistrate Maria del Carmen Martínez Barahona, and Second Magistrate Roberto Antonio Anzora Quiroz, presented to the representatives of the OAS-CICIES, their strategic vision and projects that under their administration are carried out for the benefit of government oversight, transparency and anti-corruption.



Members of El Salvador's SAI accompanied by representatives of OAS-CICIES

CICIES Commissioner, Ronalth Ochaeta, shared the work being carried out by the Commission in the country, in order to strengthen institutions in the fight against corruption, and established joint work in the fight against this scourge.

Both parties agreed on linking cooperation opportunities in the best interest of strengthening institutionalism, as well as transparency and the rule of law as fundamental pillars of democracy.

The Court of Accounts analyzes a draft Agreement with the OAS to work with CICIES, which would include mutual assistance and training.

The approaches between the Audit Institution and the OAS-CICIES have been developed since last year, in order to define the technical support that Salvador's State Superior Audit Institution will request from the aforementioned body.

SAI of El Salvador's officials are trained on the SICA System



Audit Directors and deputy directors of the Court of Accounts of the Republic of El Salvador, were trained on the Integrated System for Audit Control (SICA), General Planning and Programming Module and Job Assignment Module, which is close to be implemented.

The development of this computer system aims to strengthen the management of the Government audits as well as to contribute in improving its time and quality.



Trainings on the Integrated System for Audit Control (SICA).

Sommel Mariellos Márquez Fuentes, team leader; and auditors Wilfredo Américo Torres García, Gloria Emilia Arita Fuentes and Héctor David López Pérez, who are part of the technical team of the Court of Accounts that works on the adaptation and implementation of SICA were the facilitators in charge of socializing this system.

Another training on this technological tool is scheduled for March 17, which will be aimed at users of this Supreme Audit Institution, who may also make use of this innovative system.

The implementation of the SICA System in the SAI of El Salvador is possible thanks to an Agreement signed with the Office of the Comptroller General of the Republic of Chile, SAI that has provided the advice, training, support, information and recommendations necessary for the implementation of the version of the System made available to the Court of Accounts.

Third delivery of Individual Reports of the Superior Audit of the 2018 Public Account

On February 20, 2020, Mr. David Rogelio Colmenares Páramo, Superior Audit of the Federation (ASF) of Mexico, made the Third Delivery of Individual Reports of the Superior Audit of the 2018 Public Account to the Chamber of Deputies, composed of 872 individual reports, which together with the reports submitted in June and October 2019, total 1,808 reports that make up the revision of the 2018 Public Account.

In his message, Mr. Colmenares, pointed out the relevance of strategic planning, with a perspective of risks and prevention, which contributes to reducing impunity. Also, institutional restructuring reinforced with a training program to guarantee the ethical and professional excellence of the staff. In turn, the ASF has undertaken an institutional restructuring and applies new methods and techniques, such as real-time auditing that will mitigate the risks of corruption, and the use of information technologies.

In this sense, he pointed out that for the review of the 2019 Public Account, the project Annual Plan of Georeferenced Audits will be included, which will be constituted with satellite images, allowing to visualize a mapping of the distribution of programs and public policies, as well as infrastructure projects and public works.

The full report is available at <http://informe.asf.gob.mx/>

Comic about the Integrity Policy in the ASF

The Integrity Committee of the Superior Audit of the Federation (ASF) of Mexico, aims to propose strategies, lines of action, institutional policies, internal communication campaigns and various measures to promote the Policy of Integrity in the ASF. To disseminate our integrity policy in a more friendly way, a comic was launched in which the values, principles and virtues that govern the ASF are promoted, as well as explaining the issues related to the Code of Ethics and Conduct, Guidelines to prevent conflicts of interests and the Operational Guidelines of the Integrity Committee.

The comic is available on the ASF website http://www.asf.gob.mx/uploads/265_BannerLateral/compaginado/mobile/index.html



First Anniversary of the ASF Committee on Gender Equality



The Gender Equality Committee (CIG) of the Superior Audit of the Federation (ASF) of Mexico commemorated its first anniversary on March 4, 2020. The IGC was created in order to coordinate the implementation, monitoring and improvement of the gender equality policy at the ASF.

The CIG is in charge of strengthening labor equality between women and men in the institution; promote an organizational culture based on the principles of non-discrimination and equality, respect for diversity, according to the gender perspective; promote reconciliation between work and family life; promote equal opportunities between women and men, and develop ongoing training and education programs on labor equality.

First Regional Anti-Corruption Mega Operation Control in Peru



Start of the First Regional Anti-Corruption Mega Operation Control in Cajamarca, Peru.

On Monday March 9, the Comptroller General of the Republic of Peru, Nelson Shack, launched the first Regional Anti-corruption Mega Operation Control in Cajamarca with the massive deployment of nearly 700 auditors and specialists of the supreme audit institution, who will carry out interventions in the main public entities located in the thirteen provinces of the region. The auditors will carry out a total of 760 interventions, 352 will be post and simultaneous control, while 408 will be of prevention and integrity actions.

The Regional Mega Operations - carried out for the first time in the country - will be conducted in prioritized areas of the national territory, as part of a new anti-corruption strategy that consists of interventions with a territorial approach to prevent and detect acts of corruption and functional misconduct.

The Office of the Comptroller General will then, provide and submit a complete x-ray of the problems in the intervened region and the quality of the works and public services provided to the population will be known in order to respond promptly to the demands for prevention and control.

The first Regional Anti-corruption Mega Operation Control to be carried out in Cajamarca will be conducted for an average of two months. At the end of each operation, the Comptroller General will release the results of government control.

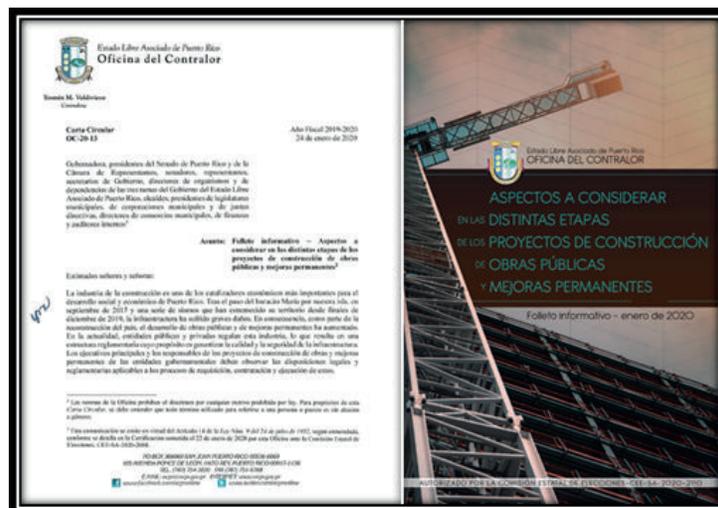
The Office of the Comptroller General issues an informative paper on Aspects to be considered in the different stages of construction projects for public works and permanent improvements



On January 24 of this year, the Office of the Comptroller General of Puerto Rico, issued Circular Letter OC-20-13 on the informative publication of the Aspects to consider in the different stages of construction projects for public works and permanent improvements. This document emerges at a critical time for Puerto Rico, because after the passage of Hurricane María through the island in September 2017 and a series of earthquakes that have shaken its territory since the end of December 2019, the infrastructure has suffered serious damage. Consequently, as part of the country's reconstruction, the development of public works and permanent improvements has increased.

This document compiles the legal and regulatory provisions applicable to the requisition, contracting and execution processes of construction projects for works and permanent improvements of government entities, which must be observed by their main executives and those responsible for the projects.

The circular letter and informative publication are available in the Circular Letters section on the website of the Office of the Comptroller General, www.ocpr.gov.pr.



OLACEFS President Becomes Honorary OCCEFS Member



From left to right: Dr. Edwin Salazar Jerez, President of OCCEFS and Head of SAI Guatemala; Econ. Nelson Shack Yalta, President of OLACEFS and Head of SAI Peru; and, Mr. Amador Velásquez García-Monterroso, Ambassador of Peru in Guatemala.

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On March 12, 2020, Dr. Edwin Salazar Jerez, Comptroller General of Accounts of the Republic of Guatemala and President of the Organization of Central American and Caribbean Supreme Audit Institutions (OCCEFS), made a recognition to the Comptroller General of the Republic of Peru and President of OLACEFS, Econ. Nelson Shack Yalta as an honorary member of the OLACEFS sub-regional group, within the framework of the XLIV OCCEFS Ordinary General Assembly, in Guatemala.

The OCCEFS General Assembly was held from March 12 to 14, 2020 and among the topics discussed were: Opportunities and Challenges of SAIs facing the SDGs during the development of Forum 1 and Integrity and Prevention in Forum 2, especially emphasis on the topic of new technologies and their processing for government control.

OCCEFS is the organization that brings together the supreme audit institutions of Belize, Costa Rica, Cuba, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, the Dominican Republic and the Commonwealth of Puerto Rico.

OCCEFS Capacity Building Committee

The Organization of Central American and Caribbean Supreme Audit Institutions (OCCEFS) held its XLIV Ordinary General Assembly in Guatemala City, where the member SAIs ratified their permanence in the integrated work commissions as established in article 32 of its Charter.

The working bodies are as follows:



During the Assembly, the SAIs of the sub-region unanimously elected SAI of Mexico to coordinate the activities of the Capacity Building Committee (CIC).

For further reference to the agreements visit the site occefs.org

Second Meeting of the SAIs of the Northern Triangle Countries and the SAI of Mexico

Representatives of the SAIs of the countries of the Northern Triangle and of the Superior Audit of the Federation of Mexico (ASF) held their second meeting on March 12, 2020. At this meeting, Dr. Eber Omar Betanzos Torres, head of the ASF Technical Unit, gave a recap of the first meeting and the expectations of involvement between the four SAIs; also, the Mg. Agustín Caso Raphael, Special Performance Auditor, explained the general characteristics of the Performance Audit, which during the 2019 Public Account Review, will carry out the Mexican Agency for International Development Cooperation (AMEXCID) regarding the "Financial Cooperation Strategy with Mesoamerican and Caribbean Countries", in which the regulatory, institutional, organizational, programmatic and budgetary aspects of said strategy will be verified.

At the meeting, several working meetings were proposed between the auditing teams and, subsequently, between the heads of the SAIs, in order to consolidate collaboration for the inspection of public resources assigned to the governments of El Salvador, Guatemala and Honduras.

The second meeting was held thanks to the efforts of Dr. Edwin Salazar, Comptroller General of Accounts of the Republic of Guatemala and was attended by Atty. Ricardo Rodríguez, Judge of the Superior Court of Accounts of Honduras.



Meeting of the SAIs of Mexico, Guatemala, Honduras and El Salvador.

UPCOMING AGENDA

APRIL	
22	Webinars in times of Covid-19 "Teleworking and mental health"
29	Webinars in times of Covid-19 "Teleworking and effective communication"

MAY	
5	Institutional Anniversary of Bolivia's SAI
6	Webinars in times of Covid-19 "Organizational management during crisis"
13	Webinars in times of Covid-19 "External control and pandemics"
20	Webinars in times of Covid-19 "Organizational culture audit"
22	Institutional Anniversary of Dominican Republic's SAI
27	Webinars in times of Covid-19 "International policy and Covid-19"

JUNE	
3	Webinars in times of Covid-19 "International organizations and their role during the health crisis"
10	Webinars in times of Covid-19 "Impact of the pandemic on SDG"
17	Webinars in times of Covid-19 "Differenciated impact on women"
24	Webinars in times of Covid-19 "The other pandemic: corruption in times of Coronavirus"

* The LXXI Ordinary Meeting of the OLACEFS Governing Board, scheduled to take place in April, has been rescheduled to be held in June and virtually, due to Covid-19.

* The Extraordinary Assembly of EFSUR has been rescheduled for the month of September due to Covid19.

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The logo graphic consists of several overlapping, brushstroke-like shapes in various colors (blue, green, purple, red, yellow) that form a stylized, abstract shape resembling a map of the Americas or a cluster of flags.

OLACEFS

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE
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Lima, Peru

A horizontal bar at the bottom of the page composed of seven colored rectangular segments: light blue, dark blue, green, purple, dark blue, red, and yellow.