

# COOPERANDO

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

# OLACEFS

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE  
DE ENTIDADES FISCALIZADORAS SUPERIORES

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## EDITORIAL

The pandemic has changed our lives, forcing us to adapt and learn to communicate through new spaces. Thus, from OLACEFS we are undergoing a continuous learning process, by making the most out of webinars, virtual meetings and on-line workshops.

The IX Joint Conference EUROSAI-OLACEFS is one example of this situation. It was held on September 9-11 under the slogan "The COVID 19 pandemic: a unique opportunity for Supreme Audit Institutions to highlight the impact of their work". The event enabled us to meet new and important experiences. We continue to adapt and demonstrate our resilience towards the crisis. I invite you all to read this edition of the Newsletter Cooperando and be aware of the activities in process carried out by the members of OLACEFS under this "new normality".

Nelson Shack Yalta  
President of OLACEFS

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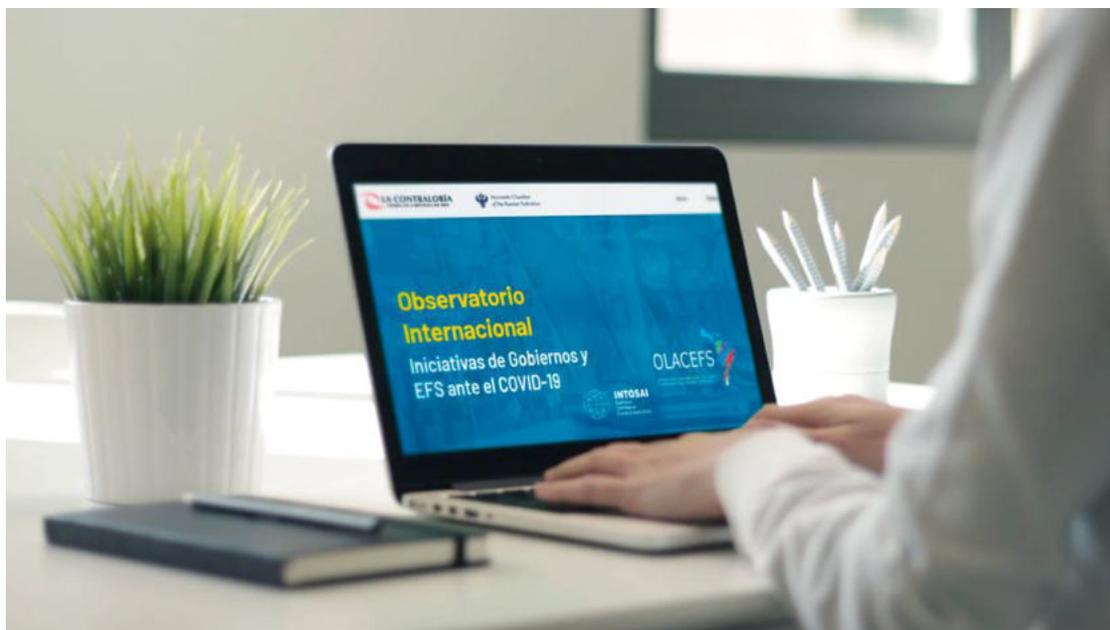
<b>Editorial</b>	<b>1</b>
<b>Auditing in times of Covid-19</b>	<b>3</b>
<b>OLACEFS News</b>	<b>6</b>
<b>SAI News</b>	<b>15</b>
<b>Activities of OCCEFS and EFSUR</b>	<b>24</b>
<b>OLACEFS and SDG</b>	<b>25</b>
<b>Upcoming Agenda</b>	<b>26</b>

**OLACEFS**

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE  
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## SAIs shared experiences to audit public resources during Covid-19



International Observatory – Government and SAI on COVID-19.

In order to learn from the comparative international experience, SAI Peru launched the “international Observatory: Government and SAIs Initiatives on COVID-19” with information on adopted measures of 64 countries around the world towards the pandemics.

For the development of this observatory, SAI Peru, in collaboration with the Chamber of Accounts of the Russian Federation, browse along the web, identifying adopted measures by governments and SAIs to contain the spread of the virus through mechanisms of prevention, diagnosis and treatment of the disease, as well as to reactivate the economy.

SAI Peru has enhanced this initiative as president of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) while SAI Russia acted as president of the International Organization of Supreme Audit Institutions (INTOSAI).

Citizens may review the information of the international observatory by visiting <https://observatorioefs.contraloria.gob.pe/>. Good practices are also delivered by regional organizations such as AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, PASAI and others.

## SAIs and the COVID-19 pandemic in the face of the Sendai Framework

The Sendai Framework for 2015-2030 Disaster Risk Reduction defines measures for governments to reduce the impact of disasters and the risk of their occurrence. This instrument includes the risk originated by the action of the human being: it is the systemic risk whose biological origin is nourished by structural conditions such as poverty, precarious settlements, and inefficient infrastructure, among others. The United Nations Office for Disaster Risk Reduction (UNDRR) is the body in charge of coordinating efforts to achieve this.

Disaster risk reduction is linked to the development process of countries. Reducing disaster risk is a necessary condition to make progress in the achievement of the SDGs. Therefore, and in the face of COVID-19, SAIs must consider that the destination of spending will be mainly for health care, social protection, humanitarian aid, economic support, and will be greater in the recovery processes. The recipients, actors, objectives and risk factors are diverse, so the risk of diversion of funds will increase.

Therefore, it is important for SAIs to strengthen both control activity and governance mechanisms. The vision of the Sendai Framework should be adopted, as a Disaster Risk Reduction approach, which will consist of reducing the inappropriate use of public resources; not posteriori, but analyzing the fact. Furthermore, SAIs must prepare for increasingly complex threat contexts; review your own contingency plans, connectivity mechanisms, personnel security, ensure operational continuity and develop analysis of systemic events, and prepare for future risks.

Excerpt from the speech by Raúl Salazar, Head of the Regional Office for the Americas and the Caribbean of UNDRR, session 2 of the OCCEFS webinars, August 2020.



## The virtual campus of Nicaragua's Comptroller General of the Republic, an essential instrument for adapting to the new context



The Virtual Campus is a computer platform that the Office of the Comptroller General of the Republic, has been using since 2016, to strengthen and develop the knowledge of public servants in matters of Control of Public Administration and Inspection of State Assets and Resources.

In today's context, this tool performs a fundamental task in the execution of the work plans, in matters of the scope of the Law N ° 681 "Organic Law of the Comptrollership General of the Republic and of the Control System for the Public Administration and Oversight of State Assets and Resources", which from January to August of this year, has given 30 virtual courses and trained a universe of 2,437 public servants in Technical Standards for Internal Control, Internal Control Evaluation System, Law N ° 438 "Law of Probity of Public Servants", Specialized Guides for Risk Assessment and Specialized Guides for the Implementation of Internal Control in Government and Municipal Entities.

In addition to the modernization processes and contingent measures due to the global health situation, the Authorities, Units and Operational Divisions of this SAI have increased the degree of importance that virtual tools have for the continuous control of State resources. Thanks to the initiative, coordination and excellent work of the Regional Bodies of Supreme Audit Institutions, this Comptroller's Office has actively participated in conferences, forums, seminars and meetings in a virtual way, thus contributing to the fulfillment of the institutional mission and objectives.



## CTPBG launches publication on integrity management in SAIs of OLACEFS

The Technical Commission of Good governance Practices (CTPBG), chair by the Auditor General Office of Argentina, will issue in the upcoming days, the publication “Integrity Management in supreme Audit Institutions in Latin America and the Caribbean”. The purpose is to present the progress and areas for improvement in SAIs of OLACEFS regarding organizational integrity, from the results obtained in a survey conducted by CTPBG in December 2018.

The survey was conducted to the 22 SAIs from OLACEFS. It had 49 questions related to the implementation of the Self-Assessment Tool of Integrity (IntoSAINT) – a project lead by the Superior Audit Office of the Federation of Mexico – as well as the follow-up to recommendation. The document could be used as a reference for SAIs, as it shows good practices on integrity control that could be of great use to strengthen ethics management in the organizations.

The publication will be presented during the OLACEFS General Assembly to be held in October 2020.



## The Capacity Building Committee (CCC) publishes the OLACEFS Manual on Coordinated audits



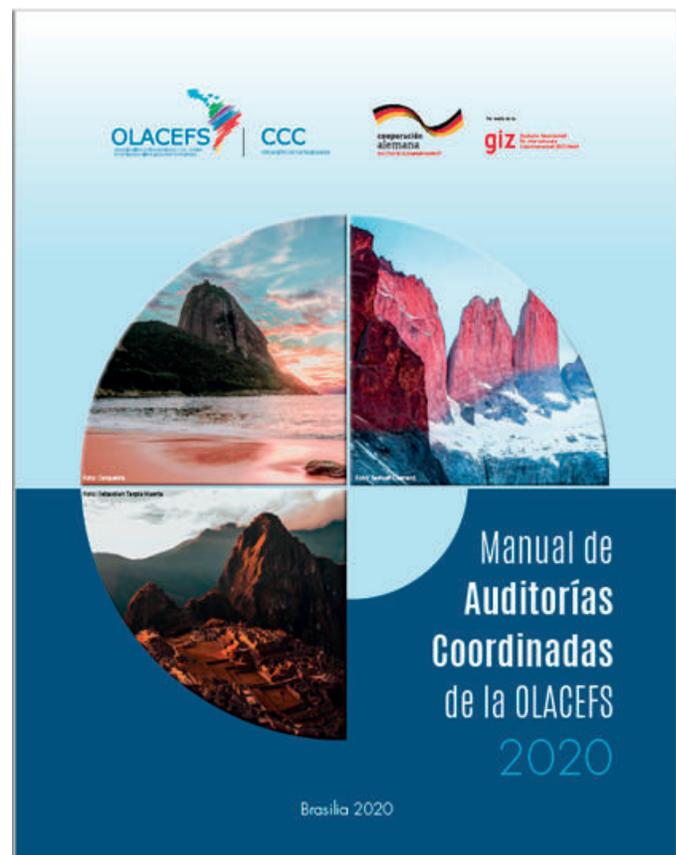
During the 2017 meeting, the Capacity Building Committee (CCC) of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), chaired by the Court of Accounts of the Union (TCU) of Brazil, under the leadership of Minister Augusto Nardes, created the Task Force of Coordinated Audits (FTAC), with the participation of Supreme Audit Institutions from five countries: Brazil, Ecuador, El Salvador, Peru and Dominican Republic.

As part of the activities agreed during that meeting, the FTAC developed the Manual of Coordinated Audits, with a broad description of the stages involved in the audit process: decision-making of the audit, search for sponsors, definition of topic, formalization of audit, training, execution, drafting of the consolidated report, dissemination of results, evaluation and monitoring, as the last stage of the cycle.

The development of the Manual had the support and participation of different institutions and people contributing with technical aspects for the document production. In addition, previous experiences and publications, regarding audit works within the OLACEFS, were taken into account.

The OLACEFS Coordinated Audit Manual is available in Spanish, English and Portuguese at:

<https://www.olacefs.com/manual-de-auditorias-coordinadas-de-la-olacefs-espanol/>



## The Capacity Building Committee (CCC) presents the Executive Summary with an Environmental Focus for Coordinated Audit on Border Areas



The audit was conducted under the leadership of SAI Brazil.

In this coordinated participated supreme audit institutions from 13 countries: Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Honduras, Mexico, Paraguay, Peru and Dominican Republic. The Audit had the technical and financial support of the German Cooperation for Sustainable Development, through the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.

The objective of the coordinated audit was to contribute in the strengthening of the regional good governance, through the evaluation of public policies applied along the borders of countries members of OLACEFS. The focus were two main themes: development and safety. The executive summary shows the findings and conclusions on environment, within the first main them on development.

This effort aims to contribute with a higher impact of the regional work to improve border public policies, particularly in environmental governance in every country and, in consequence, sustainable development in the region.

The material regarding this coordinated audit is available at OLACEFS website:

<https://www.olacefs.com/auditorias-coordinadas/?lang=en>



## The CCC webinar and virtual meeting was successfully held



The Capacity Building Committee (CCC) of the OLACEFS, met on August 20, under the moderation of its President, Minister Augusto Nardes, of the Federal Court of Accounts (TCU-Brazil), to discuss topics of interest to the OLACEFS. As a result of the COVID-19 pandemic, and considering the need to adapt to current mobility limitations, the CCC was the first body of the OLACEFS to meet virtually.

The meeting began with the webinar on “Governance and Capacity Building: Towards Public Management Excellence”, with the participation of the Auditor General of the Argentine Nation, Francisco Fernández, and specialists from the Supreme Audit Institutions (SAIs) of Chile and Colombia. The exhibitions dealt with the topics of public policy development, border governance and the center of government. Almost 500 people participated in the event, mainly from Latin America and the Caribbean.

Later, in an administrative session, the six CCC Task Forces (TFs) presented the main results of the activities carried out during 2020. It is worth mentioning that, despite the pandemic, the work of the CCC kept the expected pace and that the initiatives by each SAI are being fully developed. In this context, the professionalism of each team of SAIs involved in the activities of the Committee should be recognized.

Documentation on the meeting are available at <https://www.olacefs.com/creacion-de-capacidades-ccc/>





## The Working Group on Gender Equality and Non-Discrimination began their activities



First Meeting of the Working Group on Gender Equality and Non-Discrimination.

On Friday 14th August, the first meeting of the Working Group took place. The Working Group was created during the Governing Board Virtual Meeting held on June 30, earlier this year.

The Working Group is composed by the SAIs of Argentina, Brazil, Chile, Cuba, Ecuador, Guatemala, Mexico, Nicaragua, Paraguay, Peru, Puerto Rico and Uruguay. During this first meeting, SAI Chile was elected as chair of the Working Group and they presented some of the projects the Working Group will be working on to achieve their main objective: Creating a Policy of Gender Equity and Non-Discrimination for the OLACEFS and its members.

This WG is a solid manifestation of the commitment of the SAIs in the region with the 2030 Agenda and the main principle: leave no one behind. Please do visit <https://genero.olacefs.com/> to keep up with our work.

Check out the video of our first meeting:  
[https://www.youtube.com/watch?v=kv9pFOXzy0A&t=951s&ab\\_channel=OLACEFS](https://www.youtube.com/watch?v=kv9pFOXzy0A&t=951s&ab_channel=OLACEFS)

## International participation of SAI Ecuador to present the progress in the GTCT



The Presidency of the OLACEFS Working Group Specialized in the Fight against Transnational Corruption (GTCT), disseminates in international spaces the progress of the cooperation agenda that is carried out with the active participation of the members.

On August 19, 2020, a webinar was hosted on the “Role of SAIs in the prevention and mitigation of corruption related to the trafficking of wild flora and fauna” within the framework of webinars organized in OLACEFS. In this space, the results of a consultancy on this topic were presented, which was financed by the German Cooperation - GIZ. In addition, representatives of the International Union for Conservation of Nature (IUCN) and the United Nations Office on Drugs and Crime participated.

On the other hand, in the framework of the First Preparatory meeting for the Sessions of the General Assembly against corruption (UNGASS), which was held from September 2 to 4, 2020; Dr. Pablo Celi de la Torre, Comptroller General of the State of Ecuador, highlighted the regional work carried out by the control bodies in the GTCT and the role of the Supreme Audit Institutions to promote public integrity. In this event, aspects of the Zero Draft of the Political Declaration on corruption to be signed during the UNGASS in 2021 were reviewed. Considering the relevance that this instrument will have, the GTCT motivated the inclusion of a paragraph that makes visible the role of prevention of corruption by SAIs, also adding other observations from OLACEFS members.

Finally, during the IX EUROSAI-OLACEFS Conference, it was exposed in the Integrity workshop promoted by the Portuguese Court of Accounts, how the products developed by the GTCT contribute to reinforcing the public integrity frameworks.

We provide access to the following links to learn more about the activities:

- <https://www.olacefs.com/en-la-septima-sesion-de-los-webinariosolacefs-se-discutio-acerca-del-rol-de-las-efs-en-el-trafico-ilicito-de-flora-y-fauna-silvestre/>
- <https://www.olacefs.com/el-gtct-pone-a-disposicion-de-la-comunidad-las-preguntas-y-respuestas-del-webinario-sobre-trafico-de-flora-y-fauna/>
- <https://www.contraloria.gob.ec/AsuntosInternacionales/NoticiasAI/23883>
- <https://www.contraloria.gob.ec/AsuntosInternacionales/NoticiasAI/23887>
- <https://www.contraloria.gob.ec/AsuntosInternacionales/NoticiasAI/23890>

## Comments of the GTFD to the GUID 5330 “Guidelines for Audit on Disasters management”

Supreme Audit Institutions (SAI), members of the Working Group on Disasters Audit of OLACEFS, chaired by the Superior Audit of the Federation of Mexico, contribute with several inputs, suggestions and recommendations to the draft of the GUID5330 “Guidelines for Audit on Disasters management” of the Working Group on Disasters Audit in INTOSAI, which will be delivered before the Forum for INTOSAI Professional Pronouncements (FIPP) for further approval.

GTFD comments to the draft will contribute, from a regional experience, for the guidelines to facilitate SAIs on the auditing work on disaster management, in order to draft audit reports for a strong management and good governance. Such comments were translated into English with the support of GIZ.

The GUID is a guiding document supporting the ISSAI application in the performance, financial and compliance audit processes. Meanwhile, the FIPP is a standard body appointed by the INTOSAI as responsible for implementing the approval process of the INTOSAI Framework of Professional Pronouncements (IFPP).



## GTFD virtual seminar in the OLACEFS webinar series

On September 2, 2020, the last virtual seminar of the second cycle of webinars was held coordinated by the OLACEFS Executive Secretariat, in charge of the Office of the Comptroller General of the Republic of Chile, with the theme "Disaster Management Audit in Latin America and the Caribbean". This session was attended by David Rogelio Colmenares Páramo, Superior Auditor of the Federation of Mexico and President of the OLACEFS Working Group on Disaster Control (GTFD), and Dr. José Sarukhán Kermez, former President of the National Autonomous University of Mexico (UNAM) and national coordinator of the National Commission for the Knowledge and Use of Biodiversity (CONABIO). During his speech, Dr. Sarukhán highlighted the importance of the preservation of ecosystems and biodiversity for the well-being of humanity and the relationship between preservation and the occurrence of natural disasters. Similarly, he mentioned the information systems generated by the National Commission for the Knowledge and Use of Biodiversity (CONABIO).

For his part, Mr. Colmenares pointed out the importance of SAls promoting transparency and good governance during a disaster so that public resources are used efficiently, appropriately, economically and effectively. He also stressed that proper disaster management saves lives and reduces their economic and social impacts. Mr. Colmenares also pointed out that, in the context of the pandemic, it was necessary to make an Addendum to the GTFD terms of reference and propose a regional action plan to address the emergency generated by COVID-19.



## IIX EUROSAI – OLACEFS Joint Conference

The IX EUROSAI-OLACEFS Joint Conference was held on September 9-11, virtually under the slogan “The COVID 19 pandemic: a unique opportunity for Supreme Audit Institutions to highlight the impact of their work”.



On September 9th, the event began with the opening ceremony, participating the President of EUROSAI and head of SAI Turkey, Seyit Ahmet Başı; The president of OLACEFS and Head of SAI Peru, Nelson Shack Yalta and, the president of SAI Hungary, host of the event, László Domokos. They all welcomed participants from both regional organizations.

The plenary session started with the presentation of the OLACEFS Executive Secretary and head of SAI Chile, Jorge Bermudez, who delivered a speech on the changes and challenges faced by OLACEFS due to the COVID-19 y how the region has adapted to the new reality.

On Thursday 10th, there were discussion panels such as the strengthening of methodologies for the evaluation, the role of SAIs in the implementation of the 2030 Agenda, preventive approach of corruption and digitalization of SAIs. Then, 8 workshops took place with the participation of SAIs from Argentina, Belize, Brazil, Chile, Colombia, Costa Rica, Curaçao, Dominican Republic, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Uruguay and Venezuela.

The last day of the event, a plenary session took place, with the participation of the EUROSAI Secretary General and head of SAI Spain, María José de la Fuente y de la Calle; the President of the OLACEFS CBC, Minister of SAI Brazil, Augusto Nardes; the Vice President of the Hungarian National Audit Office, Magdolna Holman and the President László Domokos.

The IX EUROSAI-OLACEFS Joint Conference constitutes a space for exchange and cooperation between the regional groups of Latin America and the Caribbean, and Europe aiming to continue strengthening bonds and exchanging experiences.

## The performance of SAI Brazil has been analyzed by researchers of a well-known foundation specialized on Public Administration in Brazil



The researchers Sérgio Guerra and Ivar Harmann analyzed performance from 1998 to 2018, showing an increase in the number of new processes, going from 7.312 to 36.088. The study “The Court of Account of the Union (Brazil): A quantitative analysis” was carried out within the project of Number Regulation of the Getulio Vargas Foundation.

They observed facts that may have contributed to such change in performance and identified the implementation of information technological tools developed in the institution by the personnel. According to researchers, the increase is higher than average in some of the superior courts of Brazil, where there was a raise from 87% and 265%.

Even in this comparison, it was identified that SAI Brazil was one of the first institutions to be completely computerized in 2010. The previous year, the time required to close a process was 1.723 day, on average. For 2018, the time has reduced to around 500 days.

As the numbers of new processes increased, during the 20 years of study, we can deduce a significant improvement in the administration regarding the use of electronical processing, according to researchers' findings.



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**Lima, Peru**

## Strategic Audit: an opportunity for improvement



Internal work regarding the Strategic Audit.

Last XXIII INCOSAI called for implementing comprehensive diagnoses, strategically focusing on public auditing.

In Cuba, strategic audit has been conceived as a diagnostic process to verify and analyze the results of the application of the Self-Control Guide, a tool that allows the self-evaluation of administrations and the strengthening of their Internal Control System, containing general concepts that must be fulfilled in any system or activity that requires to be adequate, excluding what is not applicable and adding what is specific for the evaluation of its activities.

Following the guidelines of the Comptroller General of the Republic, internal working groups were created, led by the management itself with a leading role of their heads, to identify problems or improvements, submit proposals of measures to be adopted to eradicate deficiencies and introduce progress, aimed at evaluating and determining, considering the entity's *raison d'être* and its strategic objectives, an updated diagnosis of its potentialities, better results and experiences, as well as obstacles and deficiencies to be overcome. Resulting in the drafting of a plan of measures and its schedule to solve them, which will be systematically controlled, and in a period of approximately one year, this exercise will be repeated to compare their impact and evolution.

## Participation of Mexico's ASF in FOCAL

Within the framework of the activities of the XII Videoconference of the Latin American Government Accounting Forum (FOCAL) for 2020, Mr. David Rogelio Colmenares Páramo, Superior Auditor of the Federation of Mexico, participated as a speaker in the webinar "Responsibility of the Administration of Goods and Transparency in the management of Public Resources", held on August 4, 2020.

At this virtual meeting, Mr. Colmenares pointed out the need to increase efforts to fight corruption and ensure ensure transparency and accountability during the COVID-19 pandemic. Both are indispensable instruments to reduce uncertainty and to prevent corruption from increasing the economic, human and social cost of this emergency.

Likewise, he pointed out the importance of analyzing and monitoring the public budget, the most relevant public policy instrument since it reflects the actions and projects important for each government, to which public resources will be allocated, the exercise of which is monitored by the institutions in charge of government control, such as Superior Audit Institutions.



XII Videoconference of the Latin American Government Accounting Forum (FOCAL) 2020.

## SAI of Nicaragua is strengthening internal control of public sector entities through the implementation of the new Internal Control Assessment System (SECI)

As part of our institutional development strategies and in line with the initiative of our regional organizations to standardize and harmonize the control and oversight systems of SAIs, since last August, the Comptroller General of the Republic of Nicaragua has made available to all public entities in the country, the Internal Control Assessment System. SECI for its acronym, is a computer tool that automatically provides the Specialized Guides for the Implementation of Internal Control of the Entities of the Government and Municipal Sector.

Through this system, self-assessment, updating of policies, procedures and specific internal control systems is promoted in order to identify, analyze and prevent institutional risks. Consequently, the use of this instrument favors an adequate and agile rendering of accounts on the part of public servants in the exercise of Public Administration.

By applying the sanitary protection measures promoted by the health authorities, and in order to ensure the correct implementation of this new internal control system, through face-to-face training workshops, we are certifying public servants in the use of this tool and we hope in the short term, to reach all public entities.

With the enabling of this new system, the use of the former Information System for the Implementation of Internal Control Recommendations (SIIRCI) was repealed.



Training workshop on the use of the Internal Control Assessment System (SECI).

## SAI of Paraguay encourages debate on the “Escazú” agreement



The SAI of Paraguay organized a virtual debate with Civil Society Organizations on the “Regional Agreement on Access to Information, Public Participation and Access to Justice in Environmental Matters in Latin America and the Caribbean”, held on 15 September 2020.

The objective of the agreement is to guarantee the right of all people to have access to information in a timely and appropriate manner, to participate meaningfully in decisions that affect their lives and their environment, and to access justice when these rights have been violated. The treaty recognizes the rights of all people, provides measures to facilitate their exercise and, more importantly, establishes mechanisms to carry them out.

The debate contributed to the construction of knowledge about the importance of this agreement and its impacts as a tool for citizen control, which is essential for the full exercise of democracy. It also made it possible to expand the dissemination of technical information on the mechanisms of citizen participation and provide inputs for the discussion of the National Congress with the experience of important leaders of civil society.

**PANEL DEBATE**

**ESCAZÚ**

Una herramienta de control y gestión ambiental

PARTICIPAN  
Organizaciones de la sociedad civil:  
IDEA, CONAMURI, FAPI y FEDEM

15 de Septiembre | 15:00 Hs

CONVOCA



## New Deputy Comptroller General in the Republic of Paraguay



Comptroller General of the Republic of Paraguay, Dr. Camilo Benítez Aldana, next to the Deputy Comptroller General, Mg. Augusto Paiva.

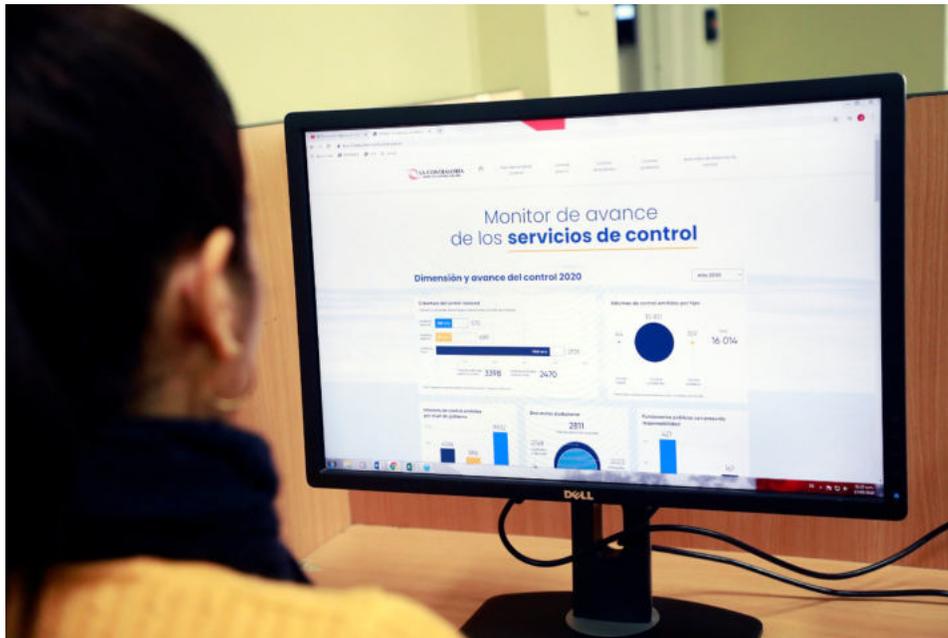
On August 19th 2020, the Head of SAI Paraguay, Dr. Camilo Benítez Aldana, welcomed the newly elected Deputy Comptroller, Mg. Augusto Paiva to the institution.

He was appointed by the Honorable Chamber of Deputies in the Republic of Paraguay. He will take over the position until the end of next year, fulfilling the period left by the current Comptroller General when taking over the leadership of the SAI Paraguay in April 2019.

Both authorities of the Supreme Audit Institution gather on their first meeting to coordinate the activities to be carry out in benefit of a higher control and transparency in the use of public resources.

The Deputy Comptroller is a lawyer, by the National University of Asuncion (UNA). He has a diploma on constitutional Law, specialist in governability, Policy and Public Management, by the University of Columbia. He holds a master in strategic planning by the Institute for High Level Strategic Studies (IAEE).

## New SAI Peru Portal shows 17 thousand audit reports



“Monitoring of control services progress” shows an updated information by the National Control System.

21

As part of the digital transformation processes, the Office of the Comptroller General activated a new platform that allow an online tracking of the control services results. This is the “Monitoring of control services progress” where citizens can visualize around 17 thousand audit reports issued in this year, along with executive summaries to facilitate reading and comprehension.

Portal users ([www.contraloria.gob.pe](http://www.contraloria.gob.pe)) can also access to updated and processed daily statistics on the control services nationwide, identification of presumed criminal, civil and administrative responsibilities, as well as the alerts by the citizens, in order to contribute to transparency in public management and accountability of authorities. Available data cover three last years.

The “Monitoring of control services progress” adds up to the “Control Monitor and Transparency Covid-19” which allows the follow-up to control services and budget execution within the sanitary emergency for Covid-19. Both platforms are a result of the transparency policy and citizens access to SAI Peru’s information.

## SAI Dominican Republic starts the third session of the program “Count on me”



Inauguration of the Program third phase “Count on me”.

SAI of Dominican Republic (CCRD) began the third phase of the program “Count on me” address to guide new municipal authorities in topics of Budgetary Analysis of municipalities, Affidavit of Assets, transparency and Accountability.

This new session was host between the president of the supreme audit institution, Hugo Alvarez Perez, the president of the Dominican Federation of Municipalities (Fedomu), Anyolino Germosen, and the executive directors, Angel Mercedes. The event started with the development of 4 talks, covering the regions of Norwest Cibao and South Cibao, held in Mao, Santiago, La Vega and Sanfrancisco of Macoris.

The talks, given by qualified technicians of the Budget Analysis Direction, from the Department of Social Control and the Office of Evaluation and Audit of Public Servers assets, aiming to achieve for local governments to perform within the law and make the least possible mistakes on their reports, as well as to set a culture of accountability.

The first and second phase of the program “Count on me” was conducted by local authorities, officials from public institutions and civil society organizations.

## The double challenge of implementing performance audits at the Honorable Court of Accounts (HTC) level



FIRST ANNUAL INTERMINISTERIAL MEETING OF COPRETI (Provincial Commission for the Prevention and Eradication of Child Labor) La Plata, 09/03/2020. The Governor of the PBA, Axel Kicillof, the President of the Honorable Court of Accounts, Dr. Eduardo B. Grinberg, the Minister of Labor, Mara Ruiz Malec, and the Executive Secretary of COPRETI, Juan Brasesco, participated.

23

In response to a more demanding and complex public demand, which calls for a transformation of public management in general and of SAIs in particular, the Honorable Court of Accounts (HTC) of the Province of Buenos Aires has progressively assumed the generation of instances internal change, tending to renew its reference frameworks, actions and products.

Performance audits, a new and complementary approach to financial and legality control that the Agency has traditionally carried out, allow the incorporation of new control practices that contribute to strengthening public accountability and adding value to government management based on the resulting recommendations.

This challenge led HTC to commit to another new challenge: assessing public policies of great social impact. These policies, complex in their design and execution, require cross-cutting development by incorporating multiple public and private stakeholders, and a delicate vertical jurisdictional interaction that must be articulated efficiently and effectively. Food policies, health and environmental management, eradication of child labor, among others, account for these particularities, and their approach by the Court has contributed to better satisfaction of citizen interest.



## Webinars "Experiences of SAIs during the health emergency due to COVID-19" promoted by the Capacity Building Committee of the OCCEFS



The Capacity Building Committee (CIC), coordinated by the Superior Audit Office of the Federation of Mexico, with the support of the Presidency of the Organization for the Superior Audit Institutions of Central America and the Caribbean (OCCEFS), Comptroller General of Accounts of the Republic of Guatemala held the Cycle of webinars, "Experiences of SAIs during the health emergency due to COVID-19".

The webinars, held during the months of July and August 2020, allowed the sharing of experiences, good practices and recommendations that, in the context of the health emergency caused by COVID-19, developed by each of the SAIs member of OCCEFS: Belize, Costa Rica, Cuba, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Puerto Rico and the Dominican Republic.

These virtual meetings were strengthened with the participation of experts from GIZ, the INTOSAI Development Initiative (IDI) and the United Nations Office for Disaster Risk Reduction in the Americas and the Caribbean (UNDRR) who made important contributions to this exchange among the OCCEFS audit community.

## The role of the SAI Cuba in the supervision and implementation of SDG

Ejes Estratégicos	Objetivos de Desarrollo Sostenible
Gobierno socialista, eficaz, eficiente y de integración social	5, 8, 10, 11, 16, 17
Transformación productiva e inserción internacional	2, 8, 9, 10, 11, 12, 14, 17
Infraestructura	5, 6, 7, 9, 11, 17
Potencial humano, ciencia, tecnología e innovación	4, 7, 9, 12, 14, 17
Recursos naturales y medio ambiente	2, 6, 7, 8, 11, 12, 13, 14, 15
Desarrollo humano, equidad y justicia social	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17

In accordance with the mandate of the SAI, it was included since 2018 in the directives and control objectives, to carry out performance audits to the SDGs and to carry out a diagnosis and investigative study with the collaboration of different competent bodies, to verify and demonstrate the assurance, progress and strengths for the fulfillment of the SDGs included in the 2030 Agenda.

This diagnosis constitutes an important tool to verify that the State budget allocates resources to the programs through the Annual Plan and Budget, guaranteeing that the 2030 National Plan for Economic and Social Development, the plans for the economy at different levels and the budget, will constitute the existing planning mechanisms for the integration of the goals of the SDGs into the national context, allowing to define resources in the short, medium and long term, and create the assessment and feedback processes for the monitoring of the objectives and goals.

For its part, it provides the auditors with a more comprehensive and specific knowledge of the implementation of the SDGs in the country, which complements the process that the Comptroller General of the Republic has been developing since 2015, with courses intended to prepare for the Audit of the SDGs. In the new Cuban Auditing Standards that will enter into force as of 01/01/2021, the "General aspects for the preparation of an audit program for the implementation of the SDGs" are incorporated, all this together with the development of material tools for self-preparation.



# UPCOMING AGENDA

OCTOBER	
2	International seminar "Benefits of concurrent control and application of technologies" (SAI Peru)
9	International seminar "Benefits of concurrent control and application of technologies" (SAI Peru)
9	Webinar "Post Pandemic Governance for Social Progress" (CTPBG)
16	International seminar "Benefits of concurrent control and application of technologies" (SAI Peru)
17	Institutional Anniversary of SAI Venezuela
26	EFSUR Ordinary Annual Meeting
28	OLACEFS Virtual General Assembly

NOVEMBER	
7	Institutional Anniversary of SAI Brazil
7	Institutional Anniversary of SAI Costa Rica
11-12	SDG Seminar (SAI Chile)
13	Webinar "Post pandemic Governance for Transparency and Integrity" (CTPBG)
16	Institutional Anniversary of SAI Mexico
25	Webinar of the Working Group on Gender Equality and Non-Discrimination

DECEMBER	
3	Institutional Anniversary of SAI Ecuador
11	Webinar "Post Pandemic Governance for Public Policies"
29	Institutional Anniversary of SAI Panama

