

COOPERANDO

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



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EDITORIAL

More than a year has passed since the beginning of the pandemic and as a Regional Organization we have been involved in a process of adaptation to new ways of working which, that in spite of keeping us physically apart, allow us to continue to be more united than ever and with strengthened ties.

Due to the above mentioned, in the 39th edition of the Cooperando Newsletter, the first of the year 2021, we want to recognize the commitment and work of the member Audit Institutions, Technical Bodies and Sub-Regional Groups that make up OLACEFS. In the following pages we present the activities and initiatives on auditing, capacity building, agreements, Sustainable Development Goals, among others, that are being promoted in the region. We are also grateful for the participation of all the SAIs that allow this publication to be a relevant communication platform, both internally and externally, year after year.

Nelson Shack Yalta
President of OLACEFS

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Caribbean Supreme Audit Institutions

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SAI of Italy joins OLACEFS as an associate member



OLACEFS welcomes the Court of Audit of Italy (Corte dei Conti) as an associate member of the Regional Organization, as well as its head, Mr. Guido Carlino, and the professionals that make up the entity.

By means of the Resolution of the Extraordinary General Assembly of October 2020 held virtually, the full and associate member SAIs of OLACEFS unanimously approved the admission of the Court of Audit to the Regional Organization.

With the accession of the SAI of Italy to OLACEFS, cooperation ties at regional and global level are strengthened. It also provides a cultural richness in the exchange of experiences and knowledge, which is beneficial both for the Italian Court of Audit and for all OLACEFS members.

Good practices of information on the auditing of the COVID-19 emergency

With the purpose of making visible the strategies developed by the SAIs of the region in terms of auditing the resources destined to attend the COVID-19 pandemic, the Technical Commission of Good Governance Practices -CTPBG, headed by Mr. Jesus Rodriguez, President of the General Audit Office of Argentina, with the technical support of the civil organization Corporacion Accion Ciudadana Colombia - AC-Colombia, developed a manual of good practices of information on the auditing of the emergency.



The documented practices constitute significant contributions for SAIs to develop strategic audit plans focused on the emergency and present results, findings and responsibilities detected; design and implement collaborative work strategies to strengthen institutional coordination between government entities and SAIs; generate quantitative information reports on the management of emergency resources and audit management; strengthen their offer of virtual services to citizens and their communication channels; and develop work protocols in safe environments.

The publication documents the practices of the SAIs of Argentina, Brazil, Chile, Costa Rica, Guatemala, Honduras, Mexico, Peru and the International Observatory of governments and SAIs before COVID-19 promoted by the Office of the Comptroller General of the Republic of Peru and the Accounts Chamber of the Russian Federation as well as the Observatory COVID-19 in Latin America Economic and Social Impact of ECLAC. The practices provide examples of information reporting with the aim to promote innovation in the ways SAIs present the progress and results of their institutional management and enhance their leadership in building knowledge to face future challenges, as well as motivating the use of this information by citizens and other stakeholders to strengthen social control and accountability initiatives.

Finally, this manual will serve as a guide for the construction of an evaluation module on the availability of institutional management information to citizens and other stakeholders, which will be incorporated into the IDIGI-EFS 2021 measurement.

Webinar "Satellite Imagery, Artificial Intelligence and Control in the Environmental Area"



The Capacity Building Committee (CCC) held on March 19th the webinar "Satellite Imagery, Artificial Intelligence and Control in the Environmental Area", which was attended by more than 400 participants.

The objective of the meeting was to transfer the knowledge of the project "Prospecting tools and methodologies to incorporate geotechnologies in the selection process of control objects related to the environment", led by the CCC's Task Force on Geotechnologies Applied to Control.

The virtual event was divided into two parts. The first part addressed the context, conceptual and methodological foundations, as well as the results of the project. The second part presented content aimed at IT developers working with geo-technologies or deep learning.

The instructors presented in Portuguese with translation into Spanish. We invite you to relive the webinar here: <https://youtu.be/mHL69ivRu9w>

Calendar of courses and workshops for 2021



The Capacity Building Committee (CCC), with the aim of supporting Supreme Audit Institutions (SAIs) in building and developing their professional and institutional competencies, informs on the calendar of courses and workshops to be held in 2021.

There are 42 different courses/activities offered by seven SAIs in the region: Brazil, Chile, Colombia, Costa Rica, Ecuador, Mexico and Peru. For the first

semester, through the Educational Management System (SGE), courses such as the following are planned:

- Introduction to Python;
- Design of Communication Strategies for Audit Products;
- Fraud Risk Management;
- Auditing Quality Management Systems;
- International Standards of Supreme Audit Institutions (ISSAI);
- Overall risk management process;
- Methodology for integrity risk assessment;
- General context of ISSAI standards;
- Internal Control Integrated Framework;
- Strategic Communication;
- Management skills development;
- Leadership.

For more information, please see the full calendar:

<https://www.olacefs.com/ccc-informa-el-calendario-de-cursos-virtuales-ano-2021/>

If you have any questions, please write to ccc@tcu.gov.br



GTCT unveils contributions of government monitoring on World Wildlife Day

Considering that illegal wildlife trade has become a threat to the biodiversity of Latin American and Caribbean countries, and that there is a link between this activity and the commission of acts of corruption, the SAI of Ecuador, in its capacity as Chair of the OLACEFS Working Group on Combating Transnational Corruption (WGCT), along with the German Cooperation for Sustainable Development, through the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), has addressed this nexus through three studies.



From these, a strategy paper on the role of SAIs in crime mitigation was developed. It emphasizes on the importance of improving internal controls, promoting performance audits, the use of technology, capacity building and coordination between various governmental and non-governmental institutions. The document has been disseminated to 52¹ entities with an impact on the prevention of corruption linked to illicit trafficking in wild flora and fauna.

Additionally, on March 3rd, the GTCT held a webinar in commemoration of World Wildlife Day, presenting the results of a new study on the diagnosis of the susceptibility to corruption in the commercialization processes of shark bycatch in Ecuador. The aim of the event was to raise awareness of the important role of Supreme Audit Institutions in the fight against crimes affecting wildlife and the environment. It should be noted that the results of the consultancy will be disseminated in a summarized version in mid-2021.

¹ Among the 52 entities are the United Nations Environment Programme (UNEP), International Union for Conservation of Nature (IUCN), World Wide Fund for Nature (WWF), Wildlife Conservation Society (WCS), United Nations Office on Drugs and Crime (UNODC), INTOSAI Development Initiative (IDI), INTOSAI Working Group on Environmental Auditing (WGEA), among others.

6th Anniversary of the Sendai Framework for Disaster Risk Reduction

In March 2015, the United Nations General Assembly adopted the Sendai Framework for Disaster Risk Reduction 2015-2030, with the aim of adopting measures to prevent the creation of new risks, reduce existing risks and increase resilience to disasters.

The United Nations Office for Disaster Risk Reduction (UNDRR) is the body for monitoring the implementation of the Sendai Framework and coordinating initiatives, campaigns and activities between the United Nations and regional organizations on disaster reduction.



According to this Framework, accountability avoids new disaster risks, reduces the underlying causes of risk, favours access to technologies, prevents the weakening of ecosystems, reduces the risk situation, among others.

Therefore, the OLACEFS Working Group on the Audit of Disaster Management in the Framework of the Sustainable Development Goals (WGFD), chaired by the ASF of Mexico, recognizes the importance of taking this international agreement as a guide in the audit task. We invite the audit community to download the document here:

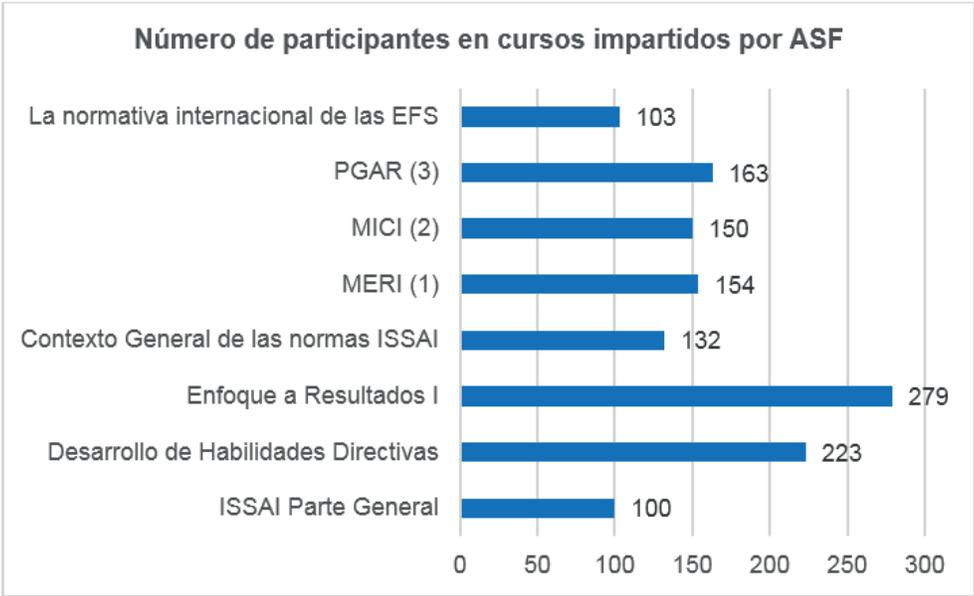
http://www.olacefs.com/wp-content/uploads/2019/09/43291_spanishsendaiframeworkfordisasterri.pdf

ASF courses in OLACEFS

The Supreme Audit Office of the Federation of Mexico (ASF) renews its commitment to the region and strengthens the 2021 Training Plan articulated by the Capacity Building Committee (CCC) with the following courses:

1. International Standards for Supreme Audit Institutions.
2. General context of the ISSAI standards.
3. Internal Control Integrated Framework.
4. Methodology for Integrity Risk Assessment.
5. General Risk Management Process.
6. Strategic Communication.
7. Development of management skills.
8. Stress management / working under pressure.
9. Leadership.

We invite the OLACEFS community to register for the courses offered through the CCC's Educational Management System (EMS). We hope to serve you as we did in the previous cycle when 53% of participants took a course through the SGE and an average of 13 SAIs gave us their trust in each course.



(1) Methodology for integrity risk assessment.

(2) Internal Control Integrated Framework.

(3) General Risk Management Process.

Source: CCC activity report (October 2019 to September 2020).

OLACEFS and AFIN sign Memorandum of Understanding

On Wednesday, February 3rd, the signing of the Memorandum of Understanding between OLACEFS and the Global Alliance for Integrity Programme (AFIN) of the German Cooperation took place.

The virtual ceremony was attended by the Director of AFIN, Ms. Susanne Friedrich; the Executive Secretary of OLACEFS and Comptroller General of the Republic of Chile, Dr. Jorge Bermudez; and the President of OLACEFS and Comptroller General of the Republic of Peru, Econ. Nelson Shack. The event was moderated by Carolina Echevarria, AFIN Coordinator for Latin America. In addition, the event was attended by officials from the SAls of Chile and Peru, as well as from the German-GIZ Cooperation.



Virtual signing ceremony of the Memorandum of Understanding between OLACEFS and the Global Integrity Partnership Programme GIZ.

The signing of the Memorandum of Understanding between OLACEFS and AFIN seeks to promote the joint implementation of actions aimed at capacity building of SAls, to contribute to their role of governmental control of administrative actions in the most effective way, in the context of promoting integrity and accountability of the public sector, as measures to prevent and combat corruption.

The document also includes two lines of action. The first is aimed at strengthening training and awareness-raising among OLACEFS audit staff using AFIN's and the Regional Organization's digital tools. The second line seeks to strengthen the capacities of the member SAls of the Regional Organization in their communication and inter-institutional articulation (multi-stakeholder public-private-organized civil society dialogue).

TCU-Brazil launches Public Policy Control Benchmark



The Court of Audit of the Union (TCU-Brazil) has dedicated efforts to improve the external control of public policies through the improvement of evaluation methods, as well as the use of innovative tools.

The Reference, as a technical instrument of innovation aimed at guiding and systematizing the audit of public policies, establishes the structure of objective parameters and common criteria for the assessment of the degree of maturity of public policies. Indeed, the TCU-Brazil's audit work will contribute not only to induce improvements in the processes of formulation, implementation, transparency and continuous evaluation, but also to optimize performance and maximize the results of public policies for the benefit of society.



This is a broad project, which includes complementary initiatives, such as the Public Policy Observatory (ePP), a system that automates the production of knowledge on public policies; postgraduate courses in evaluation and control of public policies; and the Report on the Audit of Government Policies and Programmes (RePP), which consolidates the operational audits carried out in order to support the discussion of the Annual Budget Bill by the National Congress.

Access the Reference Manual here:

<https://portal.tcu.gov.br/referencial-de-controle-de-politicas-publicas.htm>

SAI of Costa Rica creates Management Capacity Index (ICG) for the public sector



The SAI of Costa Rica will publish in July the first Management Capacity Index (ICG), an audit tool applicable to the entire public sector, which measures the level of preparedness of public institutions, entities and bodies to fulfil their functions and achieve their objectives and results. The purpose of this instrument is to strengthen the management capacity of administrations and thus generate greater public value.

The methodology analyses the following dimensions:

1. Strategy and structure
2. Processes and information
3. Leadership and culture
4. Competencies and teams

Each dimension is made up of a set of practices that in turn include actions that in the end allow to classify the management capacity in one of the following maturity levels: initial, novice, competent, advanced and optimal.

Based on the results obtained from a pilot application developed last year, 284 public entities will complete the information online starting next April. Verification of the data will be carried out in the second half of the year, through attestation audits of a sample of participating administrations.

The #MonitoreoCGR website keeps a finger on the pulse of Costa Rica's public budgets



The SAI of Costa Rica created the #MonitoreoCGR website last year in response to the need for more agile, up-to-date information and analysis of public budgets and state finances.

With this tool, all information on state finances is now centralized and available in a more timely manner, as it is updated as data becomes available. Under this model, short and concise reflections are included which, without detracting from the depth of the analysis, seek to facilitate the reader's understanding of the issues addressed, in addition to including interactive consultations and the possibility of downloading the information in various formats.

This platform strengthens transparency, accountability and access to public information in order to enhance political and citizen control and contribute to greater efficiency in the use of scarce public resources.

Access to the site #MonitoreoCGR:

<https://sites.google.com/cgr.go.cr/monitoreocgr>



Cuba's budget performance audit programme: A working tool for auditors

The Supreme Audit Institution (SAI) of Cuba participated in a diagnosis of the importance of performance audits of the budget in the Cuban context. The aim is to provide auditors with a tool that allows them to organize their work appropriately. The research - elaborated by Esperanza Reve Osoria (Head of the Integral Audit, Supervision and Control Department of the Guantánamo Provincial Comptroller's Office), Luisa María Morell González (PhD in Accounting and Financial Sciences from the Agrarian University of Havana), Luisa María Morell González (Ph.D. in Accounting and Financial Sciences from the Agrarian University of Havana) and Luis Angel Kerton Manners (Doctor in Economic Sciences from the University of Guantánamo) - demonstrated the lack of experience in this type of control actions as well as of specific programmes for these cases, which would affect the quality of this type of control action.

Based on the above, the authors designed a programme applicable to auditors in the Comptroller's Office, taking into consideration the Cuban Auditing Standards (CSA) updated in 2020, as well as international references on the subject. Among other things, this programme organizes the necessary phases and processes of the audit, in accordance with the AQL, which constitute a reference for the verification of the aspects to be considered in the selected management processes.

The experience was shared in the Journal Audit and Control of the Office of the Comptroller General of the Republic of Cuba, as it could constitute a working tool that contributes to raising the quality in the fulfilment of the fundamental mission of the CGR, based on the identification of shortcomings that affect the adequate economic, efficient and effective performance in the control and recording of the Cuban budgetary process. See more at [www.contraloria.gob.cu/ Artículos](http://www.contraloria.gob.cu/Articulos).



SAI Cuba takes stock of the performance of its mission during the year 2020

As every year, the Office of the Comptroller General of the Republic of Cuba (CGR) and the National Auditing System (SNA) carried out their annual assessment process, an exercise that includes various working meetings at each of the levels of the System to evaluate the performance of the work of Audit, Supervision and Control in the country, in accordance with the objectives set for the year. On this occasion, the work carried out in 2020 was reviewed.



Presentation of the annual balance sheet by the CGR of Cuba and the SNA.

Last year's limitations due to the COVID-19 pandemic forced the CGR and the SNA to generate initiatives, amend work plans and make necessary adjustments to control actions. Precise analyses had to be carried out and traditional methods of action had to be changed. Thanks to the immense commitment of the system's workers and the effort shown by the System's workers and the efforts made by the audited entities, the plan was achieved.

The training of Cuban auditors was a priority, since education is the main form of prevention. Accordingly, a training programme was developed by the CGR and the National Auditing System (SNA) to prepare auditors in the handling and application of the new Cuban Auditing Standards (NCA), its Procedures Manual and the Code of Ethics of the System's Auditors prior to their entry into force.

The process included the recording of 17 audiovisual materials, the development of a digital book, as well as various self-assessments and knowledge checks, which were posted on the Training Portal and the Body's PICTA and YOUTUBE channels.

Work was carried out on the control of the different phases of the State budget. The national self-control exercise was carried out applying the guide for a Strategic Audit in 19 096 entities, the conditions for the (experimental) implementation of Concurrent Control were created and the control and supervision actions requested by the country's top management on cardinal issues associated with the Ordering Task, among others, were fulfilled.

UNODC-POSAL offers cooperation to the Heads of the Court of Accounts of El Salvador



Videoconference between the SAI of El Salvador and the United Nations Office on Drugs and Crime.

The Management Body and its working team participated in a videoconference with representatives of the United Nations Office on Drugs and Crime, Programme Office for El Salvador (UNODC-POSAL), in order to learn about their offer of cooperation to strengthen the audit work carried out by the Court of Accounts of the Republic of El Salvador.

The President of the Salvadoran SAI, Roberto Anzora, considered that the offer will help to create capacities to continue with the development of the Directorate of Forensic Auditing and a Public Finance Monitoring Centre, as well as to digitalize the process of the Judgment of Accounts, among other projects of this administration.

Monica Mendoza, head of UNODC-POSAL in El Salvador, said that her institution aims to support the Supreme Audit Institution in its fight against corruption and strengthen its capacity to verify that public resources are used properly.

Integrated electronic notifications system implemented

The Court of Accounts of the Republic of El Salvador is implementing the Integrated Electronic Notification System (SNEI) in the Chambers of First Instance with the aim of modernizing the communication acts of the jurisdictional area.

The SNEI is an IT tool that will enable the notification of jurisdictional proceedings by technological means to the parties to the proceedings, and its purpose is to facilitate the efficient and reliable execution of the acts of communication in the jurisdictional area of the CCR.

This project is being worked on and improved in order to speed up the notification process and streamline the proceedings of the Court of Accounts; among the advantages of this system is the guarantee of the rights of hearing and defense, cost reduction and optimization of the resources of this Court.

For the design of SNEI, this SAI had the technical support of the Civil Chamber of the Supreme Court of Justice, who shared their experience and knowledge as pioneers of electronic notification.



Exchange meeting between representatives of the SAI of El Salvador and the Civil Chamber of the Supreme Court of Justice.

The Office of the Comptroller General of the Republic of Guatemala declares 2021 the Year of Ethics and Probity in commemoration of the Bicentenary of National Independence



Main table at the Declaration of 2021 as the Year of Ethics and Probity, with the attendance of Senior Authorities of the Comptroller General of Accounts of Guatemala, as well as representatives of the Diocese of Huehuetenango and the United Nations Development Programme (UNDP).

2021 is one of the most important historical milestones for Guatemala and Central America. It marks 200 years of independence in an extensive history that combines social, political and economic processes that culminated in the democracy that the region embraces.

Within this framework, the Comptroller General of Accounts of Guatemala, by Constitutional mandate, is the entity responsible for government audit and control, whose foundation dates back 76 years.

On January 18th of this year, this Supreme Audit Institution declared 2021 as the Year of Ethics and Probity, under the institutional Code of Ethics, which seeks to extend ethical principles and values in public service and the insistence on doing the right thing to eradicate corruption through example and institutional testimony.

The declaration was accompanied by Bishop Álvaro Cardenal Ramazzini of the Diocese of Huehuetenango, Guatemala, and Dr. Rebeca Arias, UNDP Resident Coordinator in the country, together with the diplomatic corps, public officials and collaborators of the Comptroller's Office.

The declaration's highest aspiration is to become the process of change in public administration, as well as the basis of a culture of ethics and probity, which will sow and fertilize the seeds of transparency, accountability and the elimination of corruption in the present and future generations.

The Honduran Supreme Audit Institution (TSC) celebrates 18 years of institutional life



On January 20th of this year, the Superior Court of Accounts (TSC) celebrated 18 years of being the governing body of the control system of public resources of the State of Honduras. Decree No. 10-2002-E of 5 December 2002 approved the Organic Law of the Supreme Audit Court, which was published in "La Gaceta", the Official Gazette of the Republic of Honduras, on January 20th 2003, the date on which it formally began its functions.

The Plenary of the TSC is currently made up of magistrates Ricardo Rodríguez, who presides, Roy Pineda Castro and José Juan Pineda Varela.

They took office on 7 December 2016, assuming the responsibility and commitment to the Honduran people to fulfil the objectives and purposes of transforming and directing the Comptroller with the highest degree of efficiency, transparency and probity.

On the occasion of the commemoration of the 18th anniversary of the creation of the TSC, the president of the TSC, magistrate Ricardo Rodríguez, sent a message to the staff of the Supreme Audit Institution.

The official urged the institution's officials and employees to continue to perform their duties with responsibility, professionalism, adhering to legal and moral principles, thus contributing to placing the Governing Body of the system of control of public resources at the highest level, strengthening control and auditing in the Public Sector of the State of Honduras.

In this regard, he affirmed that the Plenary of Magistrates of the TSC reaffirms its commitment to promote actions that lead to guarantee transparency and accountability in the exercise of public management, taking on challenges and overcoming difficulties of different kinds, as has been demonstrated by issuing audit reports in a timely manner and imbued with quality and professionalism.



On January 20th, the Supreme Audit Institution celebrated 18 years of institutional life as the governing body of the resource control system.

3rd delivery of Individual Reports of the Supreme Audit of the Public Accounts 2019

On February 20th 2021, Mr. David Rogelio Colmenares Paramo, Auditor General of the Federation of Mexico (ASF), made the Third Delivery of Individual Reports of the Supreme Audit of the Public Account 2019 to the Chamber of Deputies, composed of 871 individual reports that, with the reports presented in October 2019, make a total of 1,400 reports that comprise the review of the Public Account 2019.

In his message, the Supreme Auditor pointed out that supreme audit is a fundamental element to guarantee the protection of public interests and the satisfaction of the right to development, welfare and equality. On the other hand, he commented that in the face of the COVID-19 health emergency, the ASF implemented digital actions to continue with the audit work without putting staff at risk, including the Digital Mailbox, which is a platform that streamlines the audit work and facilitates the exchange of information between audited entities.

Finally, he stressed that ex-post auditing is an important mechanism for repairing damage to public finances and for recovering budgetary resources. However, by conducting audits in real time, reliable information is available to provide early warning of situations that need to be addressed, and a bill has been introduced to make this happen.



2nd Anniversary of the ASF's Gender Equality Committee

On March 4th 2021, the ASF's Gender Equality Committee (CIG) celebrated the 2nd anniversary of its creation. This committee is in charge of strengthening substantive labour equality between women and men in the ASF; promoting an organizational culture based on the principles of non-discrimination, equality, gender perspective and respect for diversity; promoting the use of inclusive and non-sexist language, among others.

Moreover, the IGC joined the call of the United Nations to commemorate "8 March, International Women's Day". In this framework, the ASF carried out different activities to recognize the enormous efforts made by women and girls around the world to forge a more equal future. These activities included the following:

- Virtual workshop "National Time Use Survey".
- Film discussion "A Question of Gender"; a film inspired by a US Supreme Court Justice of the Supreme Court of the United States of America.
- Videoconference "Gender Statistics: Importance and Usefulness".
- Dissemination of International Women's Day Briefing.



Probity Verification Plan 2021

The Office of the Comptroller General of the Republic of Nicaragua is the entity responsible for the application of Law. No. 438, "Law on Probity of Public Servants", which is responsible for establishing and regulating the probity regime of public servants in the exercise of their functions, in order to prevent and correct acts that affect the interests of the State of Nicaragua.

Last January, the High Council, as the highest authority, approved the Probity Verification Plan 2021, which corresponds to 1,600 administrative verification and asset declaration processes, selecting both initial and termination asset declarations of public servants from the entire public administration, including state ministries, decentralized and deconcentrated entities, constitutionally created entities and state enterprises. Likewise, the most relevant administrative positions that protect, safeguard and collect both public resources and State assets, as well as those who hold management positions in the different State entities, were also selected.



SAI Peru: More than 12,000 control reports published during the pandemic

During the first year of the Covid-19 Health Emergency, the Office of the Comptroller General of Peru issued and published 12,238 control reports. Of these, 99% (12 120) corresponded to simultaneous control services where public managers were warned of the existence of adverse situations so that they could take the necessary corrective measures.

Simultaneous control was carried out on the acquisition of biomedical and personal protection equipment, health services, Covid-19 vaccination process, virtual classes, delivery of economic subsidies to vulnerable households, among other relevant issues for citizens.

In addition, 90 ex-post control reports were issued where an economic damage of S/. 4 428 113 was detected and 672 alleged criminal, civil and administrative responsibilities were identified, involving 377 civil servants (some of them with more than one alleged responsibility). Four prior control reports were also issued.

The control reports are published on the platforms "Monitor of Covid-19 Control and Transparency" and the "Control Services Report Finder". While the progress in the execution of control services can be visualized in the "Control Services Speedometer". Available at www.contraloria.gob.pe



Supervision of health facilities has been one of the priorities in the pandemic.

Accompanying the vaccination process against Covid-19 in Peru

With the deployment of more than half a thousand auditors nationwide, the SAI Peru has been carrying out concurrent control services for the Covid-19 vaccination process against Covid-19, with the aim of contributing to the timely, safe and quality immunization of citizens.

As of 15 March 2021, the National Control System (SNC) issued 339 simultaneous control reports and supervised

more than one hundred public entities involved in the vaccination process of workers from various health sector bodies, as well as senior citizens, members of the Armed Forces and the National Police, evaluating the process of reception, storage, conservation, distribution and application of vaccines, with the aim of warning of situations that can be mitigated immediately by public managers.

The control commissions warned with greater incidence that, in some regions, the vaccination of medical and healthcare personnel who are attending to Covid-19 cases was not prioritized. It was noted that former workers and administrative staff were included in the vaccination lists. In addition, cases of immunization of staff on health risk leave or working remotely have been recorded.

Specific control services have also been initiated on alleged irregularities where criminal, civil and/or administrative responsibilities can be identified.



Auditors supervising the immunization process of health personnel in the Huancavelica region.

OCCEFS AND EFSUR ACTIVITIES



EFSUR, work and commitment in times of pandemic



Although the pandemic context exposed SAIs to different difficulties, EFSUR managed to advance in the work of coordinated quality auditing, and plans to continue on this path thanks to the commitment of its members.

In December 2020, the report "Survey and Evaluation of COSIPLAN Infrastructure Projects at Border Crossings" was consolidated with the participation of the SAIs of Argentina, Bolivia, Ecuador and Paraguay. In addition, in order to assess compliance with the 2030 Agenda, the report on the "Survey and Evaluation of Policies Implemented in order to comply with SDG 1 from a gender perspective" will be completed in 2021, with the participation of the SAIs of Argentina, Bolivia, Chile, Colombia, Ecuador, Paraguay, Peru and the Office of the Comptroller of Bogota.

In relation to this work, the webinar "Auditing SDG 1 from a Gender Perspective" was held, which addressed the good practices developed by SAIs when evaluating programmes that seek to reduce poverty, as well as promoting the gender perspective in all phases of the audit. Also, EFSUR completed the update of gender regulations to 2019, a document that includes international and national legislation on gender, and is a tool for consultation and analysis.





In 2021, a project began to develop a project to audit SDG 6 on access to safe water, a decisive factor in preventing and containing Covid 19. Finally, during the last year, the EFSUR authorities approved the normative update of the organization and the Tactical Plan 2020 - 2022, which expands the mandates of the presidency and the executive secretariat, and aligns the work plans with the OLACEFS Strategic Plan, as a guide for the joint efforts developed by the EFSUR member SAIs.

In order to continue with the necessary updates, a working group dedicated to this topic was created to develop the necessary pending modifications.

Beyond the challenges and obstacles that have arisen, EFSUR is active and committed to the work of high quality coordinated audits, promoting control and public oversight in the region.



Report on the Detection of Capacity Building Needs in the area of knowledge for the auditing the Sustainable Development Goals

One of the most relevant objectives of the OCCEFS Annual Operational Plan 2020-2021, promoted by the OCCEFS Presidency (CGC-Guatemala), is to strengthen capacities for auditing compliance with the 2030 Agenda in Central American and Caribbean countries.

To achieve this, the Capacity Building Commission (CIC), coordinated by the ASF-Mexico, with the support of GIZ-German Cooperation, prepared a report on the Detection of Capacity Building Needs in terms of knowledge for the auditing of the Sustainable Development Goals (SDGs).

This report points out the need to promote among the SAIs of the sub-region the knowledge regarding the 2030 Agenda in two essential aspects: on the one hand, the national actions undertaken for its fulfilment and the contribution of supreme audit and, on the other hand, in terms of specialized audits with a focus on the SDGs, in accordance with international best practices.

Based on this diagnosis, the CIC is developing a Training Strategy that, in accordance with the current circumstances, takes advantage of ICTs to transmit knowledge to audit staff in order to properly audit the progress made on SDGs in their countries and, thus, contribute to the proper achievement of the 2030 Agenda.



Cover of the OCCEFS Sustainable Development Goals Audit Knowledge Capacity Building Needs Assessment Report.

COMTEMA reminds the OLACEFS community that the MOOC on SDGs is available



The Special Technical Committee on Environment (COMTEMA) reminds that the MOOC on the 2030 Agenda and the role of SAIs in the implementation of the SDGs is available. The course is open access, free of charge, to all interested persons, in the following languages: Portuguese, Spanish and English.

The objective of the MOOC is to train auditors to understand the concept and characteristics of the 2030 Agenda, as well as to provide aids to assist in the execution of audits with an SDG approach, i.e. that take into account the principles of the 2030 Agenda, such as mainstreaming, indivisibility and inclusiveness.

At the end of the course, the participant will be able to identify the role of SAIs in auditing public administration in the scope of the SDGs, explain the main characteristics of the SDGs, identify the role of national governments in the implementation of this agenda and discuss and use elements of an audit on the degree of preparedness of national governments to implement the SDGs.

To access the MOOC on SDGs, please click on the following link:
<https://contas.tcu.gov.br/ead/mod/page/view.php?id=32179>

We invite you to participate in this important initiative and disseminate it to your SAI and other public bodies.

Costa Rica's comptroller represented INTOSAI at high-level UN forum



Did you know that by January 2021 only 11% of countries have women in charge of financial positions and less than one third of audit office leaders are women?

This gap in access to decision-making positions between men and women was discussed on March 17th at the panel "Advancing women's participation in public finance", an activity organized in the framework of the 65th session of the UN Commission on the Status of Women "Women in public life: equal participation in decision-making"; a high-level activity in which Marta Acosta, Comptroller General of the SAI of Costa Rica, was a speaker, as a representative of INTOSAI. In addition to Marta, the panel included contributions from the following:

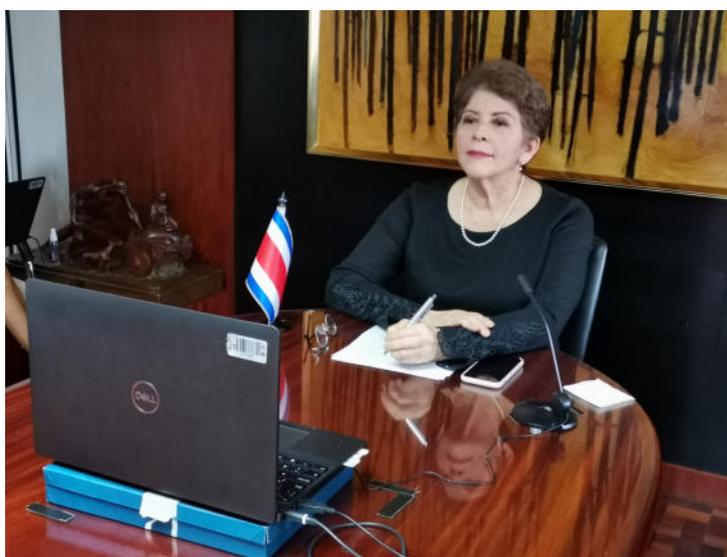
- Beena Pallical, Secretary General Dalit Arthik Adhikar Andolan of India.
- Zineb Bouba, Head of the Economic and Financial Reporting and Gender Budgeting Report Unit, Department of Studies and Financial Forecasting, Ministry of Economy, Finance and Administrative Reform of the Kingdom of Morocco.
- Rehema Namutebi, Director General of the National Budget, Ministry of Finance and Economic Planning of the Republic of Rwanda.

The moderator was Malado Kaba, representative of the Board of Directors of the International Budget Partnership and former Minister of Finance of Guinea.

These women leaders discussed the barriers faced by women in public financial institutions and the steps that need to be taken to enable greater gender parity in the leadership of these organizations.

Watch video:

https://www.youtube.com/watch?v=3DJNu_3DWmU



Comptroller General of the Republic of Costa Rica, Ms. Marta Acosta Zúñiga, at the panel "Advancing women's participation in public finance".

The SAI of Cuba presents its Gender Strategy project

Gender equality is a human rights issue on which the Office of the Comptroller General of the Republic of Cuba (CGR) has worked since its foundation, in line with the will of the Cuban State and Government to achieve a society with all and for the good of all. In the framework of the celebrations for the International Women's Day, the draft Gender Strategy was presented, which will focus the work of the Supreme Audit Institution (SAI) of Cuba.

The Comptroller General of the Republic of Cuba, Gladys María Bejerano Portela, presented the aforementioned work tool with a participatory and collective construction approach. During her presentation, she was accompanied by the official of the Federation of Cuban Women (FMC) Tamara Columbié Matos, representing this organization which brings together more than 92 percent of Cuban women.

Bejerano referred to the international and national legal support for the document, including Presidential Decree 198/2021, which approves the Programme for the Advancement of Women (PAM), Resolution No. 70/1 of 2015 on transforming our country's women's rights, and Resolution No. 70/1 of 2015 on transforming our women's rights. 70/1 of 2015 on transforming our world or Agenda 2030 for Sustainable Development, the Beijing Declaration and its Platform for Action, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Constitution of the Republic of Cuba itself, and all the regulations that have been issued in the country in favour of gender equality. She also explained that the CGR's strategy seeks to be in line with the successive declarations, standards and control actions developed by international supreme audit organizations, especially the Latin American and Caribbean organization of Supreme Audit Institutions (OLACEFS) and the International organization of Supreme Audit Institutions (INTOSAI).



Gladys María Bejerano Portela, Comptroller General of the Republic of Cuba presents the Gender Strategy Project.

The 2030 Agenda and the actions of SAIs in relation to the audit of resources due to the pandemic by COVID-19

As part of the COVID-19 Action Plan, the WGFD will carry out two audit processes during 2021; one in coordination with the INTOSAI Development Initiative "Cooperative audit on transparency, accountability and inclusiveness in the use of resources for COVID-19 emergency response (TAI) 2020-2022" and the other, with the Task Force in charge of the SAI of Peru "Coordinated Audit on SDG 3".

In the first (TAI), the audit teams of the participating SAIs will carry out compliance audits after a training phase on the platform and with a guide developed by the IDI for that purpose, for more information download the information here:

<https://www.olacefs.com/transparencia-rendicion-de-cuentas-e-inclusion-en-el-uso-de-los-fondos-de-emergencia-para-la-covid-19-auditorias-de-cumplimiento-cooperativas-globales/>



Regarding the Coordinated Audit on SDG 3 "Addressing Health and Well-being", the main objective of the audit is to assess target 3b, especially considering that health is an issue of utmost importance for the development of our countries. The OLACEFS community is invited to participate in this initiative, for more information write to ods3@contraloria.gob.pe and GTFD_OLACEFS@asf.gob.mx and the terms of reference will soon be published on the WGFD microsite on the OLACEFS website.

Check out information on SDG3 in the region here:



Coordinated Audit of SDG3: Addressing Health and Well-being

In the framework of the Coordinated Audit to Sustainable Development Goal (SDG) 3 "Addressing Health and Well-being" of the Working Group on Auditing Disaster Management in the Framework of the Sustainable Development Goals (WGFD), on April 7th, invitations were sent to full and associate member SAIs of OLACEFS to join this excellent regional initiative that will allow the transfer of knowledge and lessons learned in the region.



The Coordinated Audit (CA) to SDG 3 has as lead SAI the Comptroller General of Peru and proposes as main objective to boost the contribution to the achievement of SDG 3 targets and will focus especially on target 3B (Support research and development of vaccines and medicines for communicable diseases that primarily affect developing countries and facilitate their access), given its conceptual transversality with the SDG 3 targets, as well as with targets of SDG 10, reduction of inequalities and SDG 8, decent employment and economic growth, among others.

The invitation letter sent to OLACEFS SAIs included the attached Terms of Reference and presentation document of the CA on SDG 3, in which SAIs can find detailed information on the purpose of the audit, the proposed schedule of activities, as well as the benefits of joining the activity.

The SDG3 Coordinated Audit is the first to be conducted with a focus on the health sector within OLACEFS and with the lessons learned from previous experiences and the methodology developed by the OLACEFS Capacity Building Committee in 2020, the necessary resources are in place to ensure the success of this audit. In this way, it is expected to provide a valuable contribution to both SAIs and the region in terms of good practices and recommendations for public policies in the health sector.

UPCOMING AGENDA

APRIL	
8	Webinar Launch of the Environmental Accounting Report (UN - GIZ - TCU - COMTEMA)
9	Institutional Anniversary of OLACEFS
14 - 15	XI EUROSAI Congress
21	Signing of Memorandum of Understanding between OLACEFS and UN Women

MAY	
5	Institutional Anniversary of the SAI of Bolivia
6	Closing event of the OLACEFS - GIZ Regional Project "Strengthening External Control in the Environmental Area".
18	LXXII OLACEFS Governing Board Meeting
22	Institutional Anniversary of the SAI of Dominican Republic

JUNE	
2	Institutional Anniversary of the SAI of Italy
10	Institutional Anniversary of the SAI of Portugal
TBC	Inaugural Event of the Coordinated Audit to SDG 3

Cooperando

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

A graphic element consisting 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 points.

OLACEFS

ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE
DE ENTIDADES FISCALIZADORAS SUPERIORES

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Lima, Peru

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