

# Regional Project for Strengthening External Control in the Environmental Area 2016-2021 · Latin America & the Caribbean

# ENVIRONMENTAL GOVERNANCE



# REGIONAL PROJECT STRENGTHENING EXTERNAL CONTROL IN THE ENVIRONMENTAL AREA

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## E D I T O R I A L



Dear colleagues,

We hereby present the results obtained by the regional Project “Strengthening External Financial Control in the Environmental Area”, which stemmed from the coordination and joint work carried out by this regional Organization’s diverse entities and member SAIs and the German Cooperation implemented by GIZ.

We understand that international cooperation is essential for the development of Supreme Audit Institutions, by strengthening them in terms of training, technical assistance and knowledge exchange within the framework of compliance with the Sustainable Development Goals of the 2030 Agenda.

We are going through very difficult and painful times as a result of the Covid-19 pandemic, but OLACEFS has been dealing with them successfully. Thanks to the commitment of each one of its members, OLACEFS has been able to continue its work, seeking opportunities for improvement through the intensive use of technologies and moving towards a profound digital transformation to generate greater value and benefit to citizens. ■

**Nelson Shack Yalta** • OLACEFS CHAIRMAN



Implemented by:



Dear colleagues,

For a little over five years, in alliance with the SAI of Brazil and OLACEFS, we have joined efforts to promote and strengthen environmental auditing, as well as the role of SAIs for the effective implementation of the 2030 Agenda. We have advanced and solved several challenges; the current pandemic will be no exception, as it is also an impulse towards a different paradigm and new perspectives to contribute to environmental governance.

We are therefore proud to present this publication, which outlines the main initiatives developed and the results jointly obtained with the SAIs and working entities of the Organization, as well as a way of recognizing the commitment of those who participated in the implementation of the regional project Strengthening External Control in the Environmental Area.

On behalf of the German Cooperation, to the authorities, colleagues in TCU and OLACEFS, as well as partner institutions, our most sincere recognition and appreciation. ■

**Jens Brüggemann** • DIRECTOR OF THE BIODIVERSITY, FORESTS AND CLIMATE PROGRAM, GIZ BRAZIL

**Erwin Alberto Ramírez Gutiérrez** • PROJECT MANAGER, GIZ BRAZIL



# PROJECT OVERVIEW

**T**he regional Project “Strengthening External Financial Control in the Environmental Area” was instituted by the German Cooperation for Sustainable Development, commissioned by the Federal Ministry for Economic Cooperation and Development (BMZ) and implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH in alliance with the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) and the Federal Court of Accounts (TCU) of Brazil.

In total, the SAIs of 22 countries in the region participated in over 5 years of activities (from January 2016 to June 2021).

The main objective of the Project was to promote the strengthening of external control (supreme auditing) in the environmental area. Its achievements brought benefits to the audit processes and methodologies of SAIs in the Latin America and the Caribbean region, promoted cooperation among SAIs, and contributed to strengthening the services offered by OLACEFS, in addition to improving the communication on environmental external control, increasing the participation of society and other stakeholders on the environmental governance topic.

The activities carried out also had many positive effects. For instance, the SAIs’ role in the implementation of the Sustainable Development Goals (SDGs) was strengthened, which had already been recognized by the UN for its ability to increase the efficiency, accountability, effectiveness and transparency of public administration (United Nations Resolution A/66/209 December 2011 and Resolution A/69/228 December 2014).

The regional work agenda in the environmental auditing area was enhanced and there was an improvement in the public administration in this regard. From the perspective of SAIs, OLACEFS was able to exchange experiences and knowledge with the International Organization of Supreme Audit Institutions (INTOSAI) and other regional Organizations, and became a reference for other SAIs in the environmental area.



## OBJECTIVE

Contribute for OLACEFS member SAIs to more effectively fulfill their role of improving public administration, especially regarding strengthening of external control in the environmental area.

FIELDS OF ACTION	Enhance the effectiveness of the audit processes	Strengthen cooperation mechanisms between OLACEFS' member SAIs and promote improvements in their environmental audit services	Strengthen both internal and external communication with stakeholders
DESCRIPTION	<p>The Project contributed to improving the audit processes (planning, execution and follow-up) and making them more efficient. The initiatives developed and/or supported sought to strengthen and promote innovative audit models, methodologies and instruments.</p>	<p>The integrated action allowed new conceptual bases to be established, or the existing ones to be improved, and it stimulated innovation in the performance of audits, with special attention to integrating these capacities into the SAIs' knowledge management and monitoring systems. Some of the main achievements of the Project were the increased synergy between SAIs, knowledge sharing and joint action to promote regional development in terms of environmental auditing, which has a direct impact on achieving more effective government policies for the 2030 Agenda. The Project was developed to make content and methods available to SAIs that would strengthen the external control (supreme auditing) of government action in the environmental area.</p>	<p>When we are very clear about the attributions of environmental auditing carried out by the SAIs, we understand that the external control and audit activities of the public administration in this area promote governance to be more efficient, effective and economical. In other words, if public administration policies and programs are audited to understand how adequate they are and how capable they are of solving socio-environmental challenges, a greater pressure is generated for public resources to be applied correctly and for public administration and governments to act appropriately. According to this logic, although SAIs are the institutions that legally have the mandate of external control, the participation of stakeholders increases the pressure for good environmental governance. We can say that they are stakeholders in environmental public governance: national congresses, civil society organizations, academic and research institutions and, of course, each one of us reading this material at this time.</p>
EXAMPLES	<ul style="list-style-type: none"> <li>Promotion of innovative audit methodologies, including performance audits and geotechnologies applied to environmental auditing</li> <li>Development of digital instruments and tools, such as applications</li> <li>Analysis of needs for capacities development</li> <li>Design of an integrated capacities development program</li> </ul>	<ul style="list-style-type: none"> <li>Coordinated audits</li> <li>Exchange and dissemination of good practices</li> <li>Knowledge management</li> <li>Offering courses and other capacity building tools linked to environmental issues and the 2030 Agenda, such as Massive Open Online Course (MOOCs) and Design Thinking</li> <li>Promotion of seminars, e-learning and international benchmarks</li> </ul>	<ul style="list-style-type: none"> <li>Regional communication strategy, differentiated by interest groups in the environmental area</li> <li>Institutional strategies for sharing knowledge with stakeholders</li> <li>Virtual Course Designing Communication Strategies for Audit Products</li> <li>Platforms for exchange and interaction with regional and international stakeholders</li> </ul>

### FIND OUT MORE



UN resolutions recognizing the relevance of SAIs

Video about the Project



Project Factsheet



Information about the Project



### OFFICIAL WEBSITES



OLACEFS



TCU



GIZ



BMZ



## PROJECT IMPACT CYCLE

...leading to more effective, sustainable and inclusive public policy formulation and implementation...

...increase in the quality of environmental audit actions...

Strengthening institutional and technical capacities of auditors...

...with a positive impact on compliance with the 2030 Agenda...

...and benefits for society



**5 years**  
of Project  
activities



Technical cooperation  
available for **22 SAIs**



**6 coordinated**  
audits



More than  
**6500 persons in  
Latin America and  
in other regions**  
have attended the  
MOOC training courses  
developed by the Project

*“OLACEFS has strengthened the collective commitment of SAIs to contribute to the follow-up and review of the 2030 Agenda, providing information, evidence and recommendations to drive the implementation of the Sustainable Development Goals. By supporting the exchange of knowledge and working methodologies, it has placed the region at the forefront of external control on sustainable development. By promoting innovation in external control, collaboration and mutual learning, the regional Organization has demonstrated the value of SAI information and recommendations in contributing to national assessments on the implementation of the Sustainable Development Goals and strengthening adoption of the 2030 Agenda.”*

**Aránzazu Guillan Montero,**  
Department of Economic and Social Affairs,  
United Nations (UN DESA)

### FIND OUT MORE



OLACEFS Official  
Declarations on  
the 2030 Agenda



UN DESA



# COORDINATED AUDITS

International coordinated audits are a combination of audits conducted by different SAIs in their respective countries, following comprehensive planning, with the objective of obtaining both national analyses and a regional overview of the audited subject of common interest. They are an effective strategy for analyzing transnational issues and apply very well to the topics of this Project, especially those related to natural resources and the 2030 Agenda.

To ensure that all member countries of the coordinated audit work in an integrated manner, the activities are carried out in a sequence of phases which, although they can be adapted, are normally carried out as follows:





Due to the way coordinated audits are constructed and conducted, they also allow for collaborative and consistent models of capacity development. This process enables SAI teams to identify a wide variety of technical issues and organizational contexts and improve their ability to report complex facts in a logical and thorough manner.

The main benefits of a coordinated audit are: cooperation and integration between SAIs, capacity building, exchange of good practices and lessons learned, evaluation of cross-border issues and generation of consolidated results for the region.

During the Project, 6 coordinated audits were carried out.

- 1 Coordinated Audit on the preparation of Latin American and Caribbean Governments for the implementation of the SDGs – 2030 Agenda (with a focus on Target 2.4 – Sustainable food production)
- 2 Coordinated Audit on Border Policy Governance
- 3 Coordinated Audit on Protected Areas in Latin America and the Caribbean 2<sup>nd</sup> edition
- 4 Coordinated Audit on Conservation Units in Brazil 2<sup>nd</sup> edition
- 5 Coordinated Audits on Renewable Energy in the Electric Power Sector
- 6 Coordinated Audits on the Governance Structure for the Integral Management of Mining Environmental Liabilities

On the basis of the initiative of the Capacity Building Committee (CCC), with the support of the German Cooperation, implemented by GIZ, a Coordinated Audits Manual was developed to gather guidance for carrying out audits of this nature and to support the SAI in the coordination of future audits. The manual details the various stages of planning and implementation, and disseminates international standards and best practices carried out by SAIs. ■

*“A broader look at the environmental issue, which includes several SAIs in our region, not only provides methodological advantages and synergies, such as those that result from coordinated audits, but also allows learning the challenges that each country faces in the environmental area and the solutions found, facilitating the exchange of experiences and the construction of new models to face common problems.”*

**Ricardo Andre Becker,**  
Secretary of International Relations (2019-2020),  
Federal Court of Accounts (TCU), Brazil

*“In addition to promoting the exchange of experiences and mutual learning, coordinated audits have the effect of giving audit reports greater weight, in part due to international comparison and collaboration with external stakeholders. As a result, the degree of implementation of audit recommendations is increased, thus contributing to government action with respect to the objectives of the environmental policy or program assessed.”*

**Erwin Alberto Ramirez Gutierrez,**  
Director of the Regional Project Strengthening External Control  
in the Environmental Area, GIZ Brazil

## TECHNICAL LAYER

OLACEFS  
Coordinated Audits



Coordinated  
Audits Manual



## FIND OUT MORE

Coordinated Audits as a  
Capacity Building Strategy •  
INTOSAI Journal,  
(page 12-18)



Article • Coordinated Audits  
as a Training Strategy





# Coordinated Audit on the PREPAREDNESS

of Latin American and Caribbean Governments  
for the Implementation of the 2030 Agenda

## COMTEMA

SAIs of Argentina, Brazil, Chile, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru,  
Dominican Republic and Venezuela and the EF of the Province of Buenos Aires



The 2030 Agenda is a global action plan that was defined within the United Nations (UN) for the promotion of peace and sustainable development. This plan is represented by 17 Sustainable Development Goals (SDGs) and 169 targets that the governments of the countries making up the UN have committed to. Each country established their national commitments to the 2030 Agenda and, therefore, assumed the obligation to establish governance structures capable of effectively fulfilling

Tierra del Fuego,  
Argentina





Lake Cuichoca,  
Ecuador

them.

The coordinated audit aimed to assess the readiness of governments for the implementation of the 17 SDGs envisaged in the 2030 Agenda, with a focus on the presence and operation of governance structures. In addition, the purpose of this audit was to analyze the preparation of governments to apply target 2.4, which refers to sustainability in food production.

This target is part of the second Sustainable Development Goal, which is Zero Hunger (End

hunger, achieve food security and improved nutrition, and promote sustainable agriculture). Target 2.4 refers to ensuring sustainable food production systems and implementing resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.

The coordinated audit on the preparedness of governments for the implementation of

the 2030 Agenda sought to verify and intensify the existence of adequate governance structures for the fulfillment of the commitments of each country evaluated within the framework of the 2030 Agenda.

With the participation of the SAIs of 11 countries and a subnational auditing institution, the audit was carried out throughout 2017 under the leadership of the Federal Court of Accounts (TCU) of Brazil within the scope of the Special Technical Commission for the Environment (COMTEMA). The entire process took place in an integrated and collaborative way, according to the phases of a coordinated audit.

In the first phase, the SAIs defined the objectives and scope. Next, the planning stage was carried out, which included the training of the teams, holding the reference panel with specialists, and culminated with the audit execution plan. Then, the execution took place in each country. The individual results were discussed and the teams defined the structure for the preparation of the consolidated report. The results were published and disseminated, generating information on each country and a regional overview on the subject.

For each component of public management governance to be evaluated by auditors in an objective and reasoned manner, two main instruments were chosen to complement routine auditing practices: the Governance Evaluation Scale, developed by the TCU and the Fragmentation, Overlap and Duplication Analysis (FOD Analysis) tool, originally conceived by the *Government Accountability Office* (GAO), the Supreme Audit Institution of the Unit-

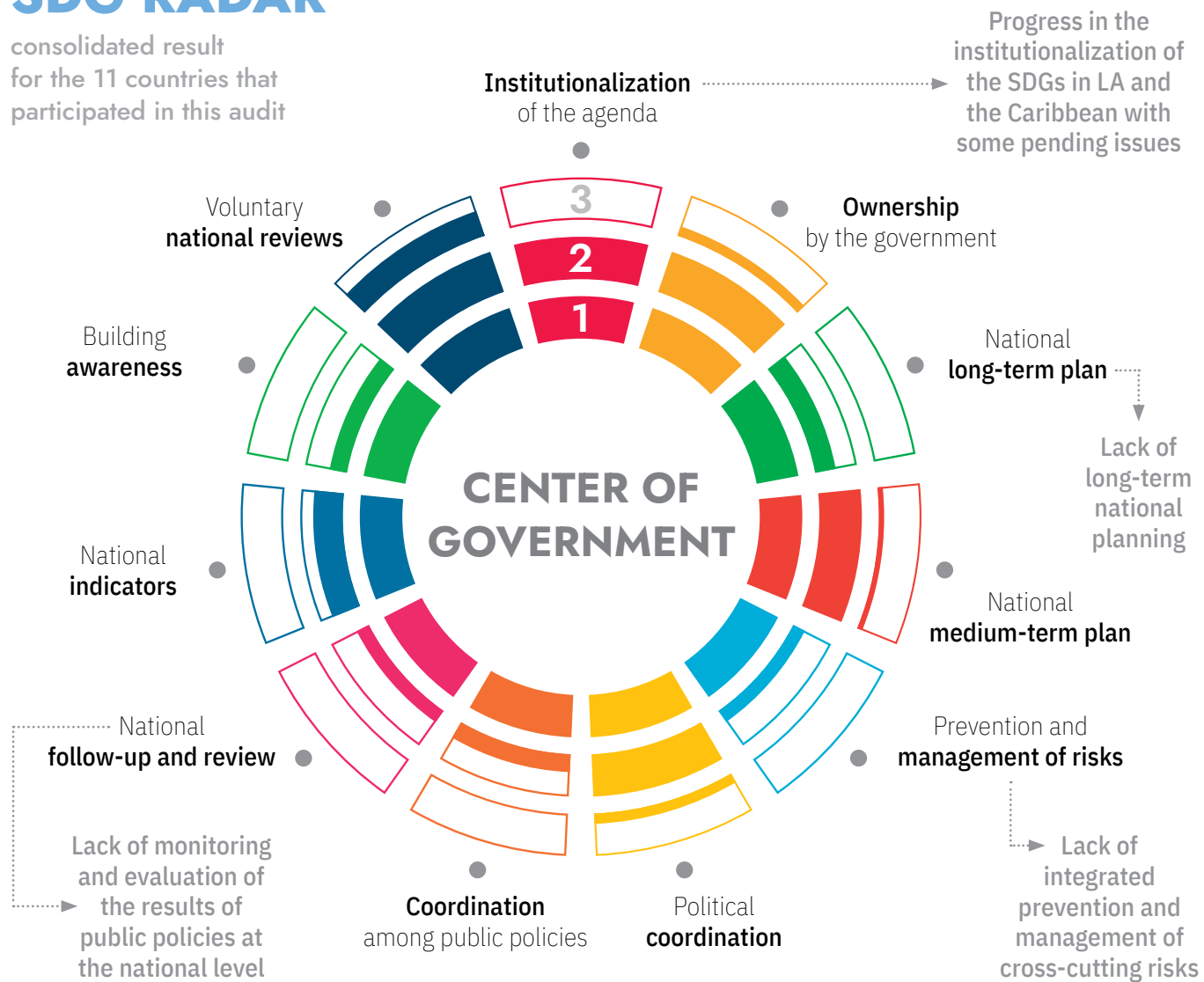
*“In this regard, the Coordinated Audit proposed an orderly work methodology, with a structure and indicators for the analysis of clear and quickly assimilated results for the audit exercise. This allowed the development of a highly complex audit in an incipient area in the work of public entities, becoming a driving action regarding the positioning of the 2030 Agenda in our countries. Likewise, due to the methodology and the subject matter audited, the audit teams were able to expand our action frontiers, allowing an important development of knowledge and capabilities.”*

**Benjamín Andrés Reyes Riesco,**  
Office of the Comptroller General  
of the Republic, Chile



## SDG RADAR

consolidated result  
for the 11 countries that  
participated in this audit



ed States, which the TCU of Brazil improved, now also including Gap Analysis.

The results show that, although there has been progress in institutionalizing the 2030 Agenda, there is still much to do in terms of public governance. Eleven aspects of government preparedness were observed.

In light of the results found, the SAIs recommended that national governments improve the governance and institutionalization of the 2030 Agenda in their local contexts. To do this, governments must establish a long-term strategy and develop integrated, multi-sectoral and multi-level national planning.

It was also recommended that governments implement risk prevention and management systems that cut across the SDGs and increase stakeholder participation in the processes and methodologies for generating

*“The acknowledgments obtained in this study reveal the need to provide more spaces for the strengthening of coordinated efforts that contribute to the inspection of issues with a continental vision; also, it allows to promote agendas on substantive issues that promote decision-making with a global perspective for Latin American society, elements that are intrinsic to the SDGs and the 2030 Agenda, where the aim is to achieve a more just, equitable and inclusive society.”*

**Oscar Torres Salazar,**  
Office of the Comptroller General  
of the Republic, Costa Rica

**In this audit, the concept of “readiness” or “preparation” was understood as the existence and functioning of governance structures (planning, coordination, policy articulation, oversight and monitoring, transparency and accountability) that enable the 2030 Agenda to be implemented in an integrated, coherent, results-oriented and structured long-term manner.**

the Voluntary National Report on the SDGs, which are part of each country's commitments to the 2030 Agenda.

Regarding the process of implementation of target 2.4 of SDG 2, which deals with sustainability in food production, the results of the audit indicate that it is still incipient in the region: are deficiencies in the coordination between public policies related to the issue, as well as in relation to the monitoring and evaluation of the results of these policies. The SAIs recommended that governments establish mechanisms for coordination and alignment between policies and that they reinforce integrated monitoring and evaluation of existing public policies and those that should be established.

The expectation is that the results and recommendations produced by the audits will stimulate governments to act in a more coordinated, synergistic and systemic manner to have more effectiveness and better use of public resources.

The Coordinated Audit on governments preparedness for the implementation of the 2030 Agenda, the first regional overview carried out in the world on this theme, had



a very important significance: to demonstrate the relevance of the contribution that external control of public administration can offer the 2030 Agenda.

**The results of the audit were presented in the High Level Political Forum of the UN, in July 2018, in New York.**

*“The Coordinated Audit on the Preparedness [of the Governments of Latin America and the Caribbean] for the [Implementation of the] 2030 Agenda was a truly valuable experience, both for the learning process generated by it, as well as for the impact it caused at the local level, given that it was one of the key milestones to promote the implementation of the Agenda by the provincial government. As it is recognized in different international spaces, there is no doubt that the Audit Institutions have a decisive role in promoting and monitoring the 2030 Agenda, and this audit was the starting point for this, as it covered all the necessary governance elements, in addition to providing the general framework for ‘auditing [the degree of achievement of] the SDGs’, as we started to do after the audit.”*

**Guillermo Augusto Piovano,**  
Court of Account of the Province of Buenos Aires, Argentina

It was recognized globally. Its processes and results were presented, among other forums, in the side events of the High Level Political Forum of the UN (New York, June 2018 and July 2019), in the Sustainable Development Forum of ECLAC (Santiago, April 2019) and in the General Assembly of OLACEFS (Argentina, October 2018). The audit was also recognized as a good practice and made available on the *Sustainable Development Goals – Partnerships Platform*.

The Project especially supported the training of the teams and offered support for the Coordinated Audit Planning Workshop

(Mexico City, May 2017) and the Results Consolidation Workshop (Asunción, November 2017). It also supported the participation of specialists, audit communication products, and translations for publication in Portuguese, Spanish and English. In addition, in relation to capacity development, the Coordinated Audit becomes an impact learning strategy. The auditors apply in practice the set of competencies and skills they acquired in the preparation stages and maintain international collaboration among SAIs and with specialists. ■



## TECHNICAL LAYER



Article •  
Framework on  
audit results on the  
topics of the SDGs



Executive  
Summary



Two-pager



Infographic



Comtema's  
participation in the  
UN High Level Political  
Forum • side event

## FIND OUT MORE

Article on the  
OLACEFS website



US GAO •  
Fragmentation, Overlap,  
and Duplication:  
an Evaluation and  
Management Guide



Information on the  
coordinated audit



Punta Cana,  
Dominican Republic

*Regional organizations are important forums for capturing regional issues and are an excellent platform for conducting coordinated audits. I have always admired the work that OLACEFS does. COMTEMA has conducted cooperative audits on various environmental issues with an integrated audit planning approach and a common audit methodology. COMTEMA has also provided capacity building and has trained SAI staff. The Coordinated Audit on Protected Areas project, led by the SAI of Brazil, is an outstanding example of such cooperation. This project focuses on an extremely important topic, applies and develops an innovative audit methodology, and supports the audit work of SAIs. All these aspects are of great importance beyond the region.*

*There is no doubt that the final joint report will be an important contribution globally and a model for other regions.*

**VIVI NIEMENMAA**

SAI Finland  
Secretary General of the INTOSAI Working Group on Environmental Auditing (WGEA)



# Coordinated Audit on PROTECTED AREAS

## 2<sup>nd</sup> Edition

### COMTEMA

SAIs of Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Paraguay and Peru, in addition to Spain and Portugal, and of the Court of Accounts of the Province of Buenos Aires.

Protected areas are a central tool in environmental public policies, especially those related to biodiversity conservation and climate change mitigation. They are also territorial spaces that are delimited, designated or regulated to achieve specific conservation objectives. Beyond the importance of biodiversity and landscape conservation, they are indispensable for human activities, human well-being and sustainable development. The degradation of the natural environment and the ecosystem services they provide has an impact on the lives of millions of people who depend on nature for their livelihoods, as well as serious consequences for climate change, food security and health.



\*As of the date of issuing of this publication, the Executive Report of the Coordinated Audit had not been published.

Los Glaciares  
National Park, Argentina



Beyond the quite obvious environmental aspects, protected areas have a relevant social aspect given their potential to be used as instruments of inclusion. Moreover, it is essential to underline that social inclusion must represent a central commitment in

biodiversity conservation and sustainable development policies.

This complexity poses major management challenges and requires a coherent public administration strategy to ensure the

achievement of the foreseen results and public resources are well spent. In this sense, external control contributes to the transparency of public management and stimulates the adoption of strategies that correspond to the goals to be achieved.



Sharks near Malpelo Island,  
Colombia

*“The establishment and management of protected areas (PAs) is a central strategy within measures related to biodiversity conservation and climate change mitigation, and these areas include relevant environmental assets that could benefit from independent and systemic analysis by SAIs.”*

**Adriano Martins Juras,  
Carlos Eduardo Lustosa da Costa,  
Dashiell Velasque da Costa**  
Federal Court of Accounts (TCU), Brazil  
*Excerpt from an article published in the Journal  
of the European Court of Auditors (ECA)*

In the broader picture, another challenge is added: biomes cross political boundaries and their management requires integrated governance structures.

Coordinated audits are very suitable resources for dealing with the environmental issue because they allow for a systemic, interdependent approach that crosses political boundaries, approaching the logic of the environment and biodiversity. This form of joint action makes it possible to work on transboundary



issues and establish a common language, generating comparability of data and regional consolidation of results. It also allows for capacity building and the exchange of experiences among the different agents involved. It is a rich and complex process that generates a more consistent contribution to global sustainable development goals.

In addition to regional results, the Coordinated Audit generates positive impacts for each participating country. SAIs perform independent analysis of accountability and transparency of local governments, verify the improvement of public policies and follow up on the implementation of recommendations made to the governments of each country. This process generates relevant inputs for decision and policy makers. There is regional strengthening and local development.

The second edition of the Coordinated Audit on Protected Areas, led by the Federal Court of Accounts (TCU) of Brazil within the scope of COMTEMA and carried out in 2019 and 2020, had the main objective to assess the degree of effectiveness and of implementation of the management of protected areas in Latin America and the Caribbean.

The initiative also aimed to make a correlative analysis with international commitments: to verify the contribution of protected areas (PAs) to the fulfillment of the 2030 Agenda (especially in relation to SDGs 14 – Life Below Water and 15 – Life on Land) and compliance with Aichi Biodiversity Target 11 established by the Convention on Biological Diversity, which stipulates, among other things, that by 2020 at least 17% of terrestrial and inland water

**INDIMAPA is a geo-referenced instrument developed by the TCU, that evaluates the degree of implementation and management of protected areas; 13 indicators are used for this. The average of these indicators varies from 0 to 3: the higher the weighting, the more effective is the implementation and management of the Protected Area.**

areas and 10% of marine and coastal areas be effectively protected and ecologically well represented.

This Coordinated Audit on Protected Areas also evaluated the evolution of the management and implementation of Protected Areas, taking as a parameter the results obtained in the first edition of this audit, which was carried out between 2014 and 2015, also with the support of the German Cooperation for Sustainable Development, implemented by GIZ. Thus, this is the first coordinated audit that effectively monitored the implementation of the recommendations of the previous audit.



Traditional Aztec headdress

***“The Project contributed to strengthening the governance of protected areas, allowing us to identify which aspects we should reorient actions to improve the management and degree of effective implementation of protected areas. On the other hand, it allows the protected areas national systems to have an independent evaluation that allows them to reaffirm their commitment to the conservation and management of their conservation plans for which the protected areas were created.”***

**Luis Juan Castillo Torrealva**  
Office of the Comptroller General of the Republic, Peru



**The audit found that the participating countries contributed significantly to meeting the percentages foreseen in the Aichi Biodiversity Target 11. Protected areas cover at least 17% of terrestrial areas and inland waters in 13 of the 17 participating countries, and at least 10% of the marine and coastal areas in 9 of the 14 participating countries that have territorial waters. This does not mean full compliance with Aichi Biodiversity Target 11, but compliance with the first stage of environmental governance of protected areas, which is their legal creation.**



Eduardo Avaroa  
National Reserve, Bolivia

For the carrying out the Coordinated Audit, it was determined to use two main tools: INDIMAPA, which allows an analysis of protected areas, and the FODG Analysis, previously applied in the Coordinated Audit on the preparation of governments for the implementation of the 2030 Agenda, to evaluate the relationships between the different public policies. By combining the results generated by the two methodologies, SAIs can assess public governance from different and complementary angles.

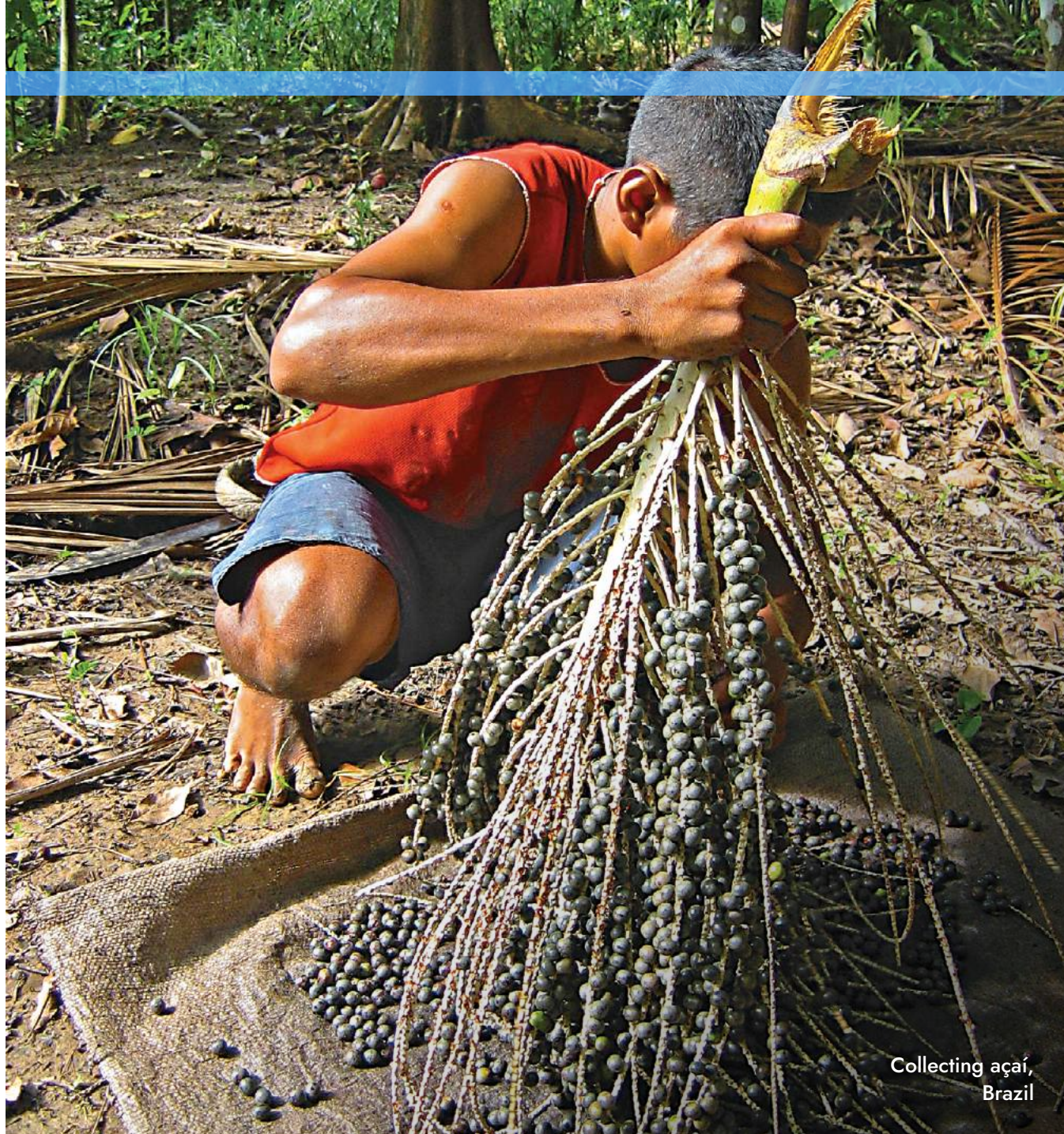
In the capacity building stage, SAIs participated in an online training on performance auditing, in the MOOC on SAIs and the SDGs and in an audit course on protected areas, as well as a face-to-face workshop. The Audit Planning Workshop had the objective of discussing, standardizing and validating SAI activities in their national contexts. In this planning stage, specialists from various international organizations, such as the UN, CBD, IUCN, GAO, WGEA/INTOSAI and Bird Life, made presentations and participated in panel discussions.

Many actions of the initiative were supported by the Project. From the technical point of view, there was support for the revision and improvement of the INDIMAPA methodology, mapping and cross-referencing of data for geo-referenced statistical analysis, as well as improvement of the data collection process related to governance. There was also technical support for the planning, data consolidation and audit disclosure stages, including the presence of specialists to contribute to the Reference Panel.

*“The INDIMAPA, Index of Implementation and Management of Protected Areas, which consists of a rapid evaluation of various indicators that represent different aspects of management, according to standardized criteria, has two main functions: 1) to evaluate the implementation and management of protected areas, and 2) to communicate the results in a visual and simple way.”*

**Olivia Valdovinos Sarabia**, Superior Audit Office of the Federation, Mexico





Collecting açai,  
Brazil

**In this edition, 2415 protected areas in 17 countries were evaluated. In the first edition (2014), 1120 areas in 12 countries were evaluated. In total, 1028 areas in 11 countries were evaluated in the two editions, which made it possible to analyze the evolution of their implementation and management between 2014 and 2019.**

In relation to capacity building, the Project supported the development and implementation of the MOOC “The SDGs and SAIs” and the offering of a training on Performance Auditing. Throughout the process, the online course “Environmental Auditing on Brazilian Conservation Units” was adapted to the regional context and offered to SAIs involved in the Coordinated Audit. Similarly, the guide “How to Increase the Quality and Impact of Environmental Audits,” created by the INTO-SAI Working Group on Environmental Auditing, was translated into Spanish for use by the entities participating in this audit.

The INDIMAPA application and its comparison with the data from the first edition of the audit made it possible to identify progress and weaknesses in the management and implementation of protected areas. The preliminary results suggest the gradual evolution in the implementation and management systems of protected areas.

The FODG Analysis was used to identify possible fragmentations, overlaps, duplications and gaps between the policy of protected areas and the public policies of tourism and territorial regularization. Such policies are related to two important processes in the implementation and management of protected areas: public use and territorial consolidation.

With the FODG Analysis application, many opportunities were identified to take better advantage of synergies and articulations between the ministries and government agencies responsible for protected areas, tourism and territorial regularization policies. There are opportunities especially for implementing ecotourism in a sustainable manner in

***“Coordinated audits such as this one are an important contribution that SAIs bring to the implementation of the 2030 Agenda, a global partnership towards sustainable development.”***


**Hugo Chudyson Araújo Freire**  
Federal Court of Accounts (TCU), Brazil

the protected areas where this practice is permitted and integrating governmental actions for territorial management.


In addition to the results obtained directly for environmental governance, the Coordinated Audit on Protected Areas made it possible to strengthen regional cooperation in Latin America and the Caribbean, and with the Iberian Peninsula, due to the participation of Portugal and Spain. ■



## TECHNICAL LAYER




Folder •  
Coordinated Audit on  
Protected Areas •  
2<sup>nd</sup> Edition




Information on 1<sup>st</sup>  
Coordinated Audit  
on Protected Areas  
(2014-2015)




Article •  
How to protect  
protected areas? •  
ECA Journal



Guide • How to  
Increase the Quality  
and Impact of  
Environmental Audits



MOOC • Sustainable  
Development Goals  
and Supreme Audit  
Institutions



Contribution to post-  
2020 Global Biodiversity  
Framework




Article •  
Environmental  
Audit




Ecotourism in  
Costa Rica


## FIND OUT MORE



Coordinated  
Audits




Video about the First  
Coordinated Audit




Webinar on Protected  
Areas, Health and  
Social Isolation during  
the Pandemic



Aichi  
Biodiversity  
Targets



Results of the First  
Coordinated Audit  
on Protected Areas



Convention  
on Biological  
Diversity

*Latin America and the Caribbean is the world's richest region in terms of biodiversity and tropical forests, being an important regional natural capital that offers great potential for the region's competitiveness on a global scale. All countries in this region are seeking to implement the Sustainable Development Goals (SDGs) and are also members of the UN Convention on Biological Diversity (CBD). They are also developing and updating their National Biodiversity Strategies and Action Plans (NBSAPs), refining their environmental legislation and policies, establishing and strengthening their national protected area systems. They are even seeking to fulfill their national biodiversity targets and contributing to the achievement of the Aichi Biodiversity Targets, the global biodiversity targets adopted by the UN for the 2011-2020 decade. The countries of the region are also heavily involved in the CBD negotiations for the adoption of the ambitious new post-2020 Global Biodiversity Strategy to be adopted at CBD Conference of the Parties (COP) 15 in Kunming, China, in 2021. This meeting should establish medium-term (2030) and long-term (2050) goals and targets aligned with the SDGs to reverse the persistent trend of drastic biodiversity loss that threatens to break the limits of sustainability on a global and regional scale.*

*Despite this, all of these countries face serious obstacles in achieving these goals. These include budgetary constraints, insufficient technical staff in government environmental agencies, and conflicts of interest with other government sectors. In most of these countries, environmental policies are still only sectoral policies in the environmental area without being adequately mainstreamed into the major national strategies and policies for sustainable development and poverty reduction. They need to be transformed into cross-cutting policies for all sectors of government ("whole-of-government policies") and for all of society and the entire business sector. Therefore, OLACEFS and its members have a key role to play in auditing and demanding the effective implementation of environmental policies for the benefit of the well-being of all societies and for the protection of natural resources and ecosystem services, essential for the economic viability of the countries of the region, for the achievement of the enormous potential of the bioeconomy in the region, and for complying with the international commitments assumed.*

**BRAULIO FERREIRA DE SOUZA DIAS**

Chairman of the Global Council of Birdlife International  
Former Executive Secretary of the UN Convention on Biological Diversity (2012-2017)

Associate Professor, Department of Ecology, Institute of Biological Sciences,  
University of Brasilia • Darcy Ribeiro Campus • Brasilia, DF, Brazil



Coordinated Audit on Governance Structures  
for the Comprehensive Management of

# MINING

## Environmental Liabilities

### GTOP

SAs of Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Peru, Dominican Republic, as well as the Audit Institutions of Buenos Aires and Bahia



**M**ining Environmental Liabilities (MELs) represent a serious problem for many Latin American and Caribbean countries. Many of them have historically based their economies on extractive activity without sufficient care to avoid or mitigate negative impacts on populations and the environment. Many mining activities have left serious damage, such as pollution and risks affecting the surrounding water, air and soil, impacting entire communities over generations.

\*As of the date of issuing of this publication, the Executive Report of the Coordinated Audit had not been published.



This type of environmental liabilities include paralyzed, inactive, or abandoned mining operation facilities and their waste dumps.

This context is particularly relevant to SDG 12, which deals with responsible consumption and production, and SDG 15, which deals with life on Land. This regional assessment is expected to contribute to the governance of this issue having a major impact, especially on populations related to MELs.

This coordinated audit, led by the Office of the Comptroller General of the Republic

(CGR) of Chile within the framework of the GTOP, aimed to evaluate the mechanisms that governments have generated to promote the integrated management of Mining Environmental Liabilities (MELs). In this sense, the SAIs intend to promote tools for the systematization of information, allowing a record of the existing MELs in each territory to be generated.

Based on the Coordinated Audit on Environmental Liabilities (2015), the team sought to make a comparative analysis observing possible correlations between the two audits

*“The evaluation made by the Auditing Institutions of the countries is essential to improve management instruments, such as standards to regulate pollutants in the environment, or to create them, if they do not exist. It is also essential to know how to prepare the personnel in charge of monitoring compliance with the standards and to lay the foundations for better public policies for environmental protection and social welfare since, in the case of MELs, whose dimensions are very large, it is possible that, in addition to the environment, the uses and customs of the native communities of the countries, or the sources of work of other productive sectors, may be affected.”*

**Rosa María Flores Serrano,**

Institute of Engineering, National Autonomous University of Mexico (UNAM), Mexico

since the audit conducted in that year had a far-reaching view of environmental liabilities.

In 2019, two training webinars were held for the teams of the participating SAIs prior to the beginning of the audit work, the objectives of which were to train in basic concepts associated with MELs, provide background information on their regional situation, discuss the impacts on the different environmental matrices and make reference to the risk assessment methodologies used in the cadaster and prioritization processes for the treatment of said liabilities.

In 2020, giving continuity to the training activities of the teams, together with the development of the audit planning stage, the virtual course in MOOC format “The Sustainable Development Goals and Supreme Audit Institutions” was carried out. In addition, a Coordinated Audit Repository was created on the website of the Office of the Comptroller General of the Republic of Chile, using the MOODLE platform, in which information is shared on the composition and profile of the audit teams, in addition to gathering background information related to the management of Environmental Mining Liabilities in

Chuquicamata  
Mine, Chile







Paracatu Mine,  
Brazil

the countries and subnational units. Also, in 2020, the participants in the audit developed the virtual course “Design of Communication Strategies for Audit products,” which was enabled in the audit repository with the aim of strengthening the tools for dissemination of results and product impact.

The Project supported the preparation and implementation of the Audit Planning and Training Workshop (remotely, from Santiago, in March 2020), which was conduct-

ed virtually due to the health crisis caused by COVID-19.

The workshop was held from June 8 to 26, 2020, led by the SAI of Chile through the audit coordination team and its Training Department. It was attended by 73 members of the audit teams from 13 SAIs and two subnational audit institutions, as well as specialists in the subject matter, who shared knowledge associated with MEL management mechanisms, with emphasis on the

evaluation of the planning matrix proposed by the coordinating team. The virtual workshop was subsequently complemented with videoconferences, in which the coordinating team reinforced the contents and objectives of the coordinated audit, adopting the methodological improvements that were highlighted during the workshop discussions. It should be noted that the contents developed have been made available to the audit teams for review at any time, facilitating access to technical and methodological contents.

*“It will be interesting to be able to verify, compare and present at the end of the audit, the overview of the comprehensive management of Mining Environmental Liabilities in Latin America and the Caribbean, from the perspective of the SDGs, and to be able to account for the gaps that exist, as well as the good practices that may have been implemented, so that the recommendations of the final report can make this problem visible and promote a change in each of the countries, or in those that are just developing their mining, to adequately incorporate environmental variables in their design.”*

**Jaime Mundt y Benjamín Riesco,**  
Office of the Comptroller General  
of the Republic, Chile



*“The role of Supreme Audit Institutions is fundamental to strengthen governance mechanisms for the integrated management of Mining Environmental Liabilities (MELs). Their action allows progress in the implementation of new regulations and standards through the analysis of the diverse national realities and the unification of criteria between countries in the region. Likewise, they provide important support to strengthen the vision of sustainable development in the mining sector by providing recommendations prepared from a comprehensive and holistic point of view in the management of MELs.”*

**Mauricio Pereira,**  
Economic Commission for Latin America  
and the Caribbean (ECLAC)

One of the main achievements of the Planning Workshop was due to the use of virtual resources that allowed to broaden the methodological discussions, provide solid technical background and jointly establish a planning matrix for SAIs to advance in their national assessments.

The Project also supports the performance of the Results Consolidation Workshop and the preparation of communication and dissemination materials, which will be developed at the end of the process of systematizing and disseminating the results of this audit during the first half of 2021. ■

**This audit had the collaboration of the Economic Commission for Latin America and the Caribbean (ECLAC) and of the Regional Cooperation Program for the Sustainable Management of Mining Resources in the Andean Countries (MINSUS: program of the German Cooperation implemented by GIZ and BGR)”. Their participation was present throughout the audit, including the Planning Workshop by presenting concepts associated with environmental liabilities and background information on the regional situation, as well as participating in discussions on impacts, risks and setting priorities for addressing issues.**

Mine at Inca  
de Oro, Chile

## FIND OUT MORE

Coordinated  
Audits



Information on  
the Seminar on the  
ECLAC website



Regional Program  
MINSUS



CA video



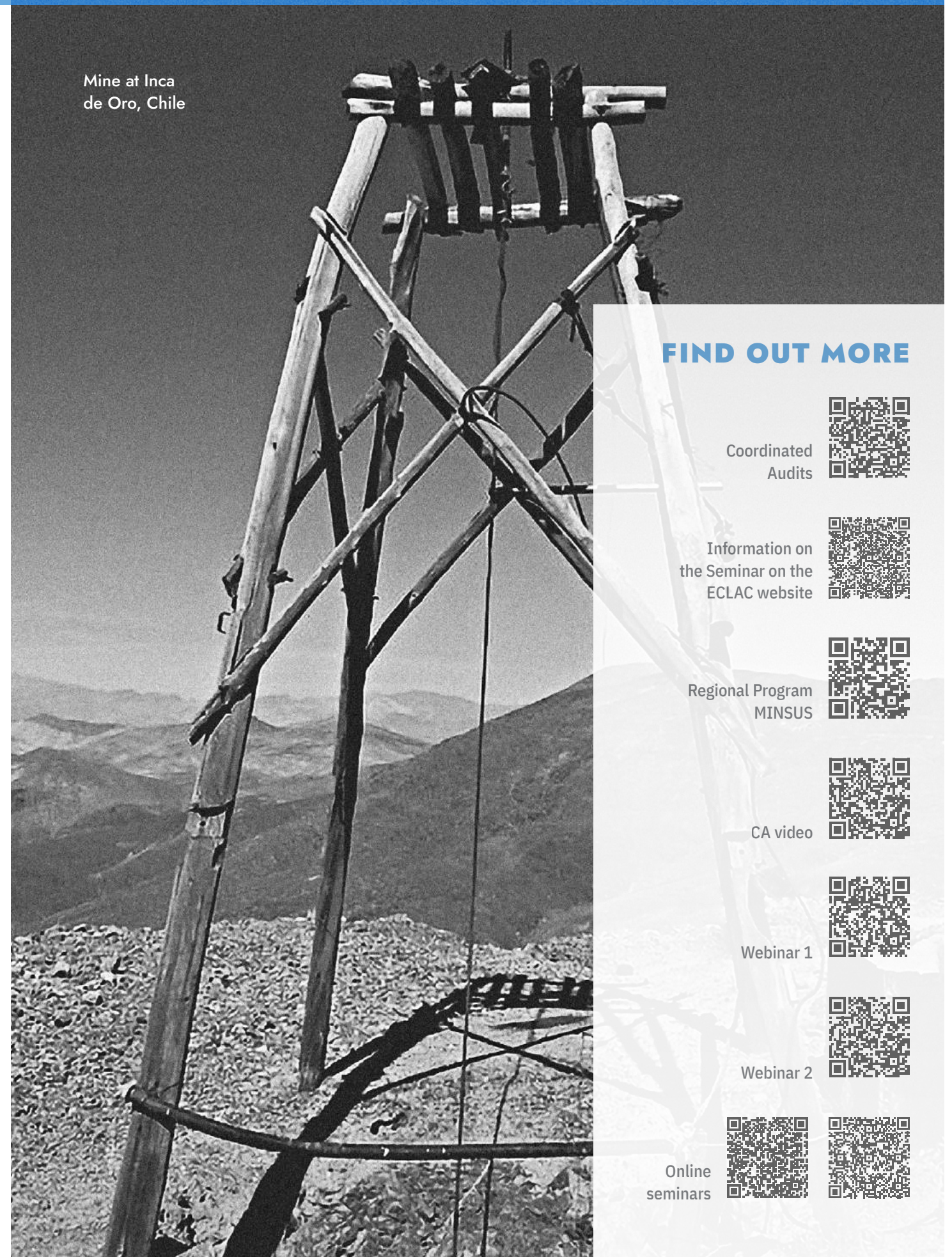
Webinar 1



Webinar 2



Online  
seminars





# Coordinated Audit on RENEWABLE Energy in the Electricity Sector (ACER)

## GTOP

SAIs of Brazil, Chile, Colombia, Costa Rica, Cuba, El Salvador, Ecuador, Guatemala, Honduras, Mexico, Paraguay and Venezuela



Global warming represents one of the greatest challenges for life and sustainable development on the planet. Power generation is mainly responsible for the emission of greenhouse gases (GHG). From a global perspective, most electrical energy is generated from non-renewable sources such as oil, coal and natural gas. Substituting these sources is one of the main ways to mitigate the effects of global warming.

The context of climate change has stimulated a series of international agreements that promote the production of energy from renewable sources, which are classified as conventional – those that have already reached a high degree of technological maturity, such as hydroelectric power plants – and non-conventional – those whose sources have only recently undergone technological development, such as biomass, wind and solar photovoltaic. Technological development has allowed the costs of non-conventional sources to be increasingly lower.





La Ventosa  
Wind Farm, Mexico

Substantially increasing the share of renewable energies in the energy matrix is the seventh goal of the 2030 Agenda, which, together with other international agreements, has led countries to adopt energy transition measures.

However, the challenge is not limited to changing the electricity matrix: the demand for energy is growing. In this sense, the increase in renewable energy generation is presented as a great solution to meet the demand for electricity in a sustainable way. Technological development will be essential to facilitate the growing integration of

renewable sources, especially non-conventional sources such as solar and wind, which have variable generation.

Promoting the energy transition, however, is a complex challenge: governments must overcome technical, financial, regulatory and institutional challenges to define strategies and planning mechanisms and operate national energy generation systems, which have been characterized by increasing participation of variable renewable sources, digitalization and the increasingly active participation of consumers.

The audit was carried out in partnership with SAIs of 12 countries, under the coordination of the Federal Court of Accounts (TCU) of Brazil, in the framework of activities of the OLACEFS Working Group on Public Works Auditing (GTOP), chaired by the Comptroller General of the Republic (CGR) of Chile. In order to evaluate public policies for the expansion of renewable sources in the electricity matrix, the audit identified good practices and opportunities to improve those policies and verify the current stage of meeting the challenges for the expansion of electricity from unconventional sources. The audits were carried out in such a way as to contribute to target 7.2 of the 2030 Agenda, which seeks to *substantially increase the share of renewable energy in the global energy mix*.

As with the other coordinated audits, team training, integrated planning and consolidation of results were conducted in a collective and participatory manner. During the training phase, 3 technical webinars were held on the topic of the audit. This audit also had two special components that enriched the contextualization and planning. The first was the use of international benchmarking of good practices as a strategy to generate important references for the planning matrix. Another special component refers to the methodological approach used in the Planning and Results Consolidation Workshops: Design Thinking, an innovative methodology that, in addition to allowing greater collaborative action, represents one of the highlights of the Regional Project Strengthening External Control in the Environmental Area, as will be explained in the corresponding section.

During the execution stage of the audits, in which each SAI applied in its country the

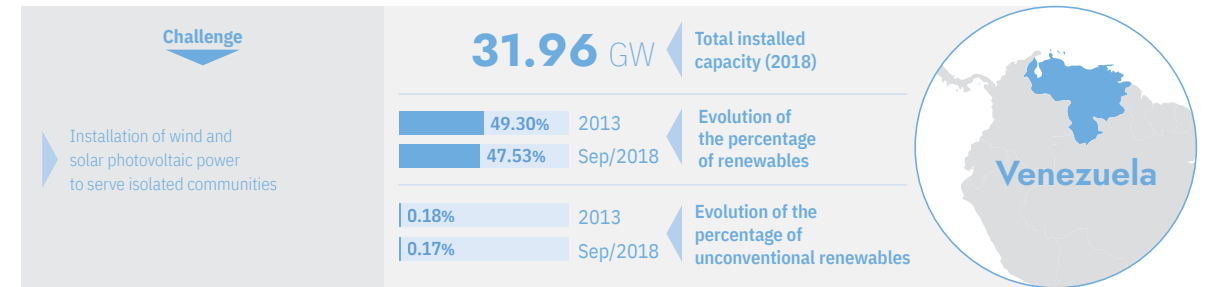
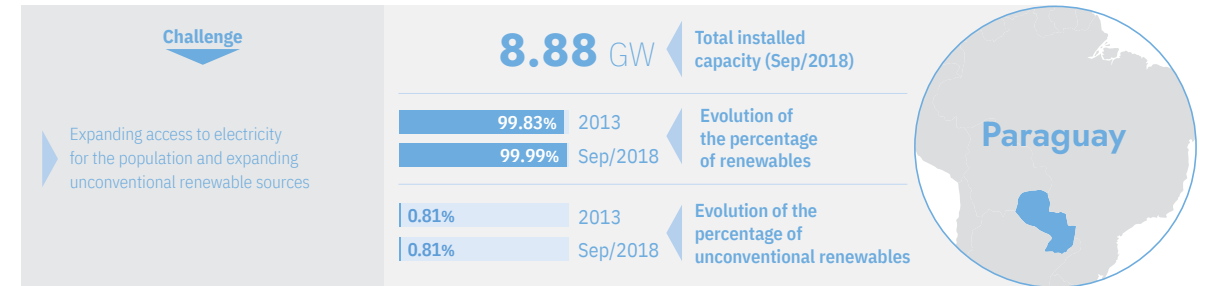
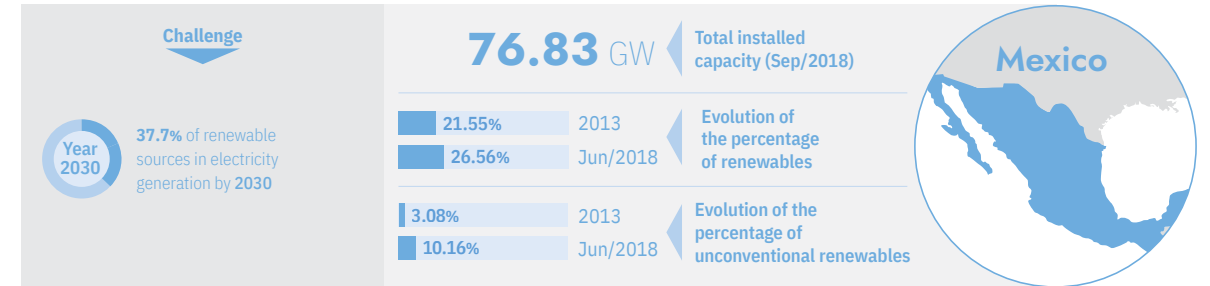
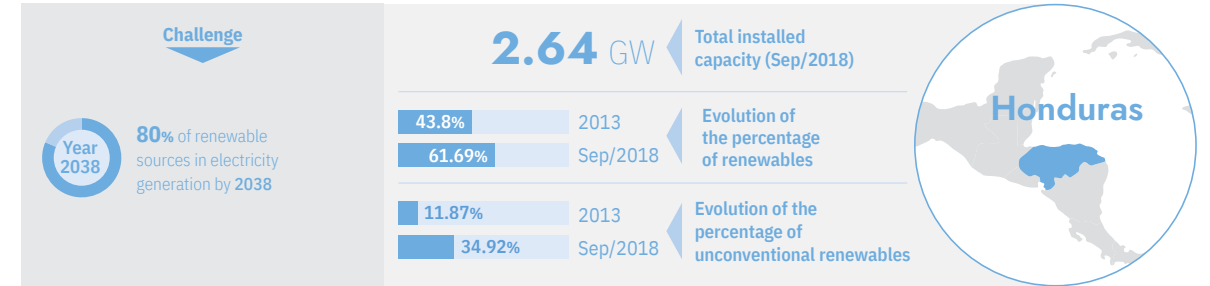
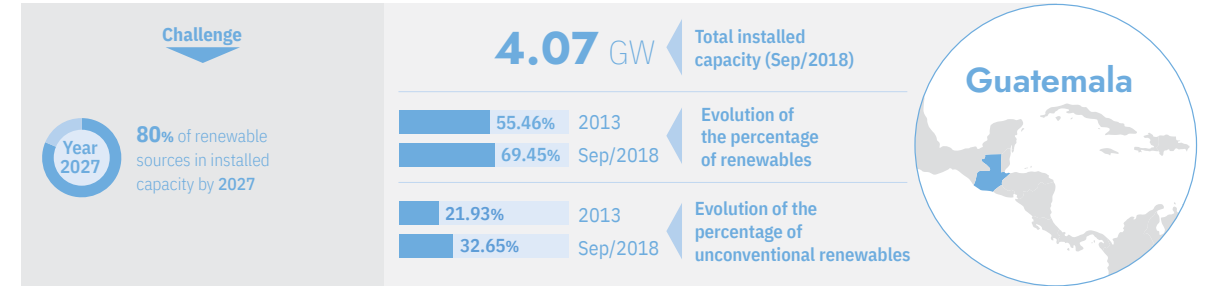
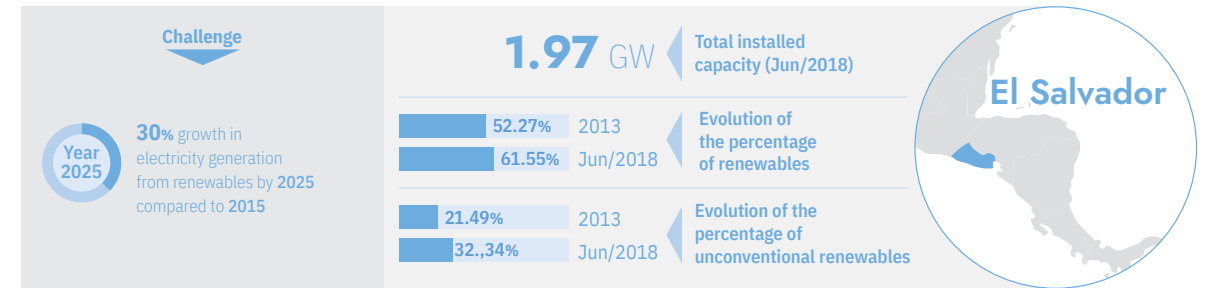
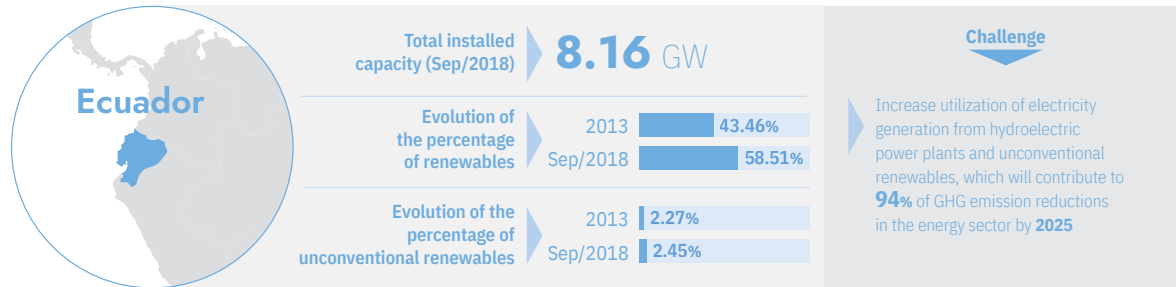
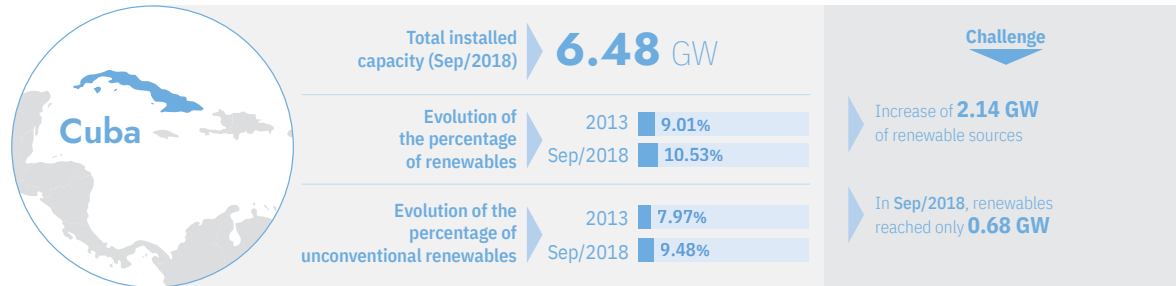
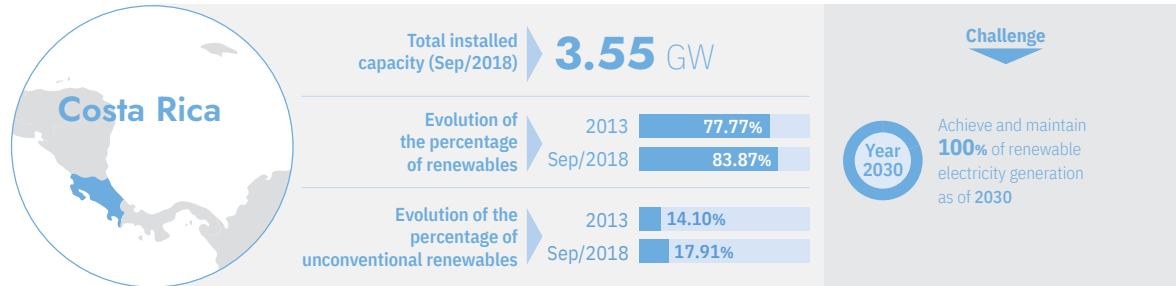
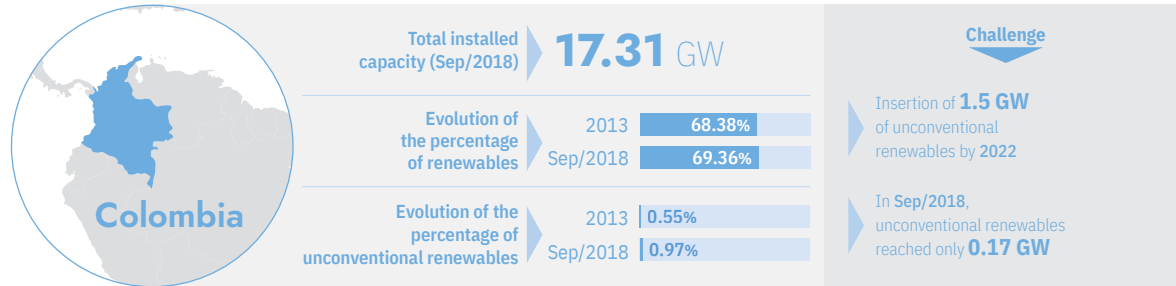
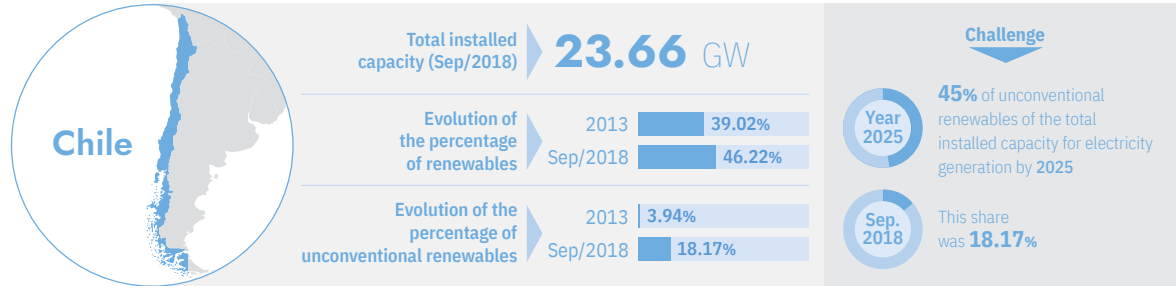
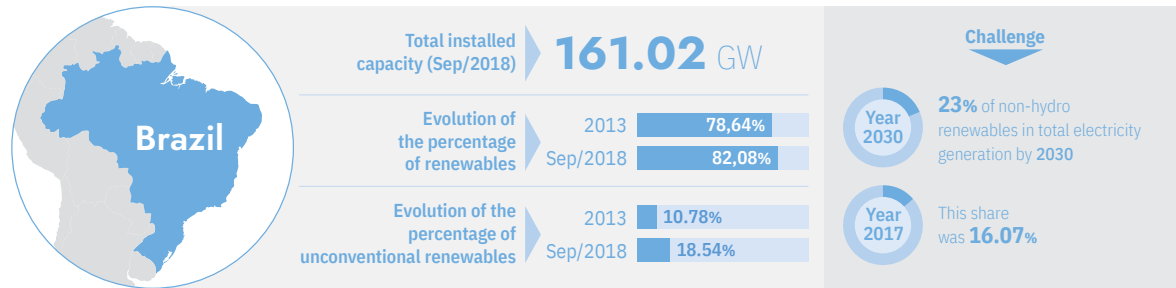
procedures established during planning, responses were obtained from the national contexts. Later, the results were consolidated and generated a regional panorama on Renewable Energy in Latin America and the Caribbean.

The consolidated results indicated that the installed capacity of renewable energy in the countries evaluated exceeds 213GW combined. To understand what that means, we can take as a reference that worldwide installed capacity of renewables exceeds 2500GW. In other words, Latin America and the Caribbean have immense potential to increase their capacity. During the period from 2013 to 2018, the percentage evolution was from 57.7% to 61.70%.

***“This Coordinated Performance Audit, from the process of planning, execution and presentation of results, led us by the hand, in one of the best teaching schemes that exist in the world: ‘Learning by doing’, under the direction of Federal Court of Accounts (TCU) of Brazil.”***

**Rodrigo Sánchez Viesca,**  
Comptroller General of Accounts, Guatemala







**In the regional overview, the audit findings made it possible to identify failures, deficiencies, gaps and lack of transparency, based on the observation of aspects related to:**

- **Government commitments and guidelines for the expansion of renewable sources**
- **Coordination between the actors involved in the expansion of renewable sources**
- **Public policies for the sustainable increase of renewable sources**
- **Instruments for adapting the electricity sector for the entry of renewable sources**

The observations of each country also revealed the installed capacity to generate energy from renewable sources and the local evolution of the presence of renewables in the electricity matrix. It was possible to establish indications on the main challenge of each country for which the SAIs issued specific recommendations to the public administration.

The joint assessment made it possible to compile a series of lessons, good practices and opportunities for improvement that can help the governments of each country to make decisions that strengthen the presence of renewable energy and contribute to the fulfillment of their national commitments to the 2030 Agenda.

Within the framework of the Coordinated Audit, an International Seminar on Renewable Energy (Brasilia, November 2019) was held with the participation of SAIs and

*“The Coordinated Audit aimed to support and improve the management of the State with a view to making significant progress on the Sustainable Development Goals of the 2030 Agenda. This type of audit empowers the SAI vis-à-vis the executive branch and allows more focus on the work of fiscal control [external governmental audit]. Personally, I found the performance audit exercises to be a great contribution in terms of fiscal control concepts and methodologies. I also consider that the work coordinated with OLACEFS allows a learning process where different officials are able to contribute, with our experience, in this collective construction.”*

**Hadar Yesid Suárez,**  
Office of the Comptroller General of the Republic, Colombia





experts, with the aim of disseminating the main results of the audit, discussing relevant aspects related to the expansion of renewable energy in Latin America and the Caribbean, and provide reflections on the monitoring of public policies for the sector.

Afterwards, a Good Practices Workshop was held to share the experiences of con-

ducting an audit of this type and of the communication of environmental audits, in addition to reflecting on the importance of the stage of monitoring the results to monitor the evolution of the region since the first findings and signs. A report from the workshop was also published, which was used as a reference for knowledge management on the subject.

## About international benchmarking

Experiences from other countries can inspire regarding best practices and point out ways and opportunities for improvement. This was the goal of the international benchmarking “Expansion of Electric Power Generation from Renewable Sources,” a resource used to plan this Coordinated Audit.

The experiences of 10 countries were analyzed in relation to the insertion and participation of renewable energy in their electricity matrices: Chile, China, Denmark, Germany, , India, Italy, Mexico South Africa, Spain, and United States (State of California).

The objective of the benchmarking was to map and systematize documents with comparable methodologies and to consolidate information on the following topics:

- Institutional organization of the electricity sector in force in the indicated countries
- Strategy adopted to insert renewable electrical energy sources in the generation matrix of the referred countries
- Actions taken, main difficulties and solutions that allowed the expansion of renewable sources in the mentioned countries
- Status quo of sources of electricity generation from renewable sources specifying the current panorama of some parameters (potential of the various generation sources, current energy matrix, extension of the national and international market, subsidy policies and other applicable public policies, regulatory solutions adopted, pending operational challenges, price of energy from different sources, industrial park, technologies used)
- Evolution and current stage of the implementation of smart grids in the indicated countries

The benchmarking results



*“The Audit on Policies for the sustainable insertion of Renewable Energy in the Brazilian Electricity Matrix and in Latin American and Caribbean countries, coordinated by the TCU of Brazil with other Supreme Audit Institutions of OLACEFS’ member countries, provided external control bodies with a systemic and integrated view of the opportunities, risks and challenges for the exploration of renewable energy potentials, in order to align the socio-environmental dimension, in particular the Sustainable Development Goals (SDGs) and the Paris Agreement, as well as the economic dimension, with competitive energy to subsidize the development of countries. This allowed the responsible public agents to propose improvement actions to develop, options to promote the identified opportunities in a sustainable way and mitigate the risks associated with the development of public renewable energy policies.”*

**Manoel Moreira de Souza Neto,**  
Federal Court of Accounts (TCU), Brazil

Between the months of August and September 2020, the GTOP Chair carried out a dissemination process that allowed sharing the results of the coordinated audit work. In this context, contacts were made with the Renewable Energy Information Center (CINER), who expressed their intention to disseminate it on their social networks. In addition, the Latin American Energy Organization (OLADE) was also interested in disseminating the audit results, with whom a meeting was held where detailed information was shared to support its dissemination.

The aforementioned measures, including the accompaniment of specialists, were supported by the Project, under the commitment to promote spaces for the exchange of experiences, support knowledge management and strengthen strategic communication on an issue of such relevance for the region. ■



## TECHNICAL LAYER



Executive Summary



Virtual Seminar 1 • The SDGs and the Paris Agreement and their relations with the sector of renewable energy in the electricity sector (8/9/2018)



Video • Planning Workshop



Virtual Seminar 2 • Characteristics of the main renewable sources: diffuse nature, intermittency and high variation in electricity generation (8/24/2018)



International Renewable Energy Seminar



Virtual Seminar 3 • Incentive policies and evolution of the costs of renewable energy sources in the electricity sector (7/9/2018)



Coordinated Audit Planning Matrix



Coordinated Audit Report and International Benchmarking

## FIND OUT MORE



Consolidated Audit Report



Audit best practices report



Infographic



Summary Sheet

*Through the Coordinated Audit on renewable energy in the electricity sector, the participating Supreme Audit Institutions have been able to collaborate in identifying opportunities for improvement in public policies and actions in each country to increase and optimize the use of renewable sources for its generation of electrical energy. In doing so, we will be able to contribute to the fulfillment of the targets of SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all.*

*This is a global issue, which requires the joint effort of all countries.*

*The scope of this audit is of utmost importance since the generation of energy with fossil fuels is the main cause of greenhouse gas emissions, which is why countries require an energy transition to less polluting renewable sources. In this process, the Supreme Audit Institutions contribute to the identification of opportunities for improvement in the planning, operation and regulation of the national electricity system, in order to overcome the challenges of increased use of renewable sources and the optimization of the actions undertaken.*

*In the particular case of Costa Rica, electricity coverage is 99.4% and, since 2015, energy from renewable sources has remained above 98%, with a growing share from wind sources (currently 15.9%). However, the audit determined that the challenges currently faced by the electricity sector involve improving efficiency in the use of the resources it has, in order to generate electricity. For this, there are several opportunities for improvement in terms of the foundation of the policy; indicators and parameters of progress in the targets related to the electricity sector; the legal system; the independence of the planner and operator of the electricity system; and in the rate model, in terms of auxiliary services, fixed and variable costs of network use, distributed generation and other necessary updates for the model to adapt to the new interrelationships and technological tools.*

**LÍA BARRANTES LEÓN**

Office of the Comptroller General of the Republic of Costa Rica



# Coordinated Audit on BORDER POLICY g o v e r n a n c e

## CCC

Brazil, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Honduras, Mexico, Paraguay, Peru and the Dominican Republic



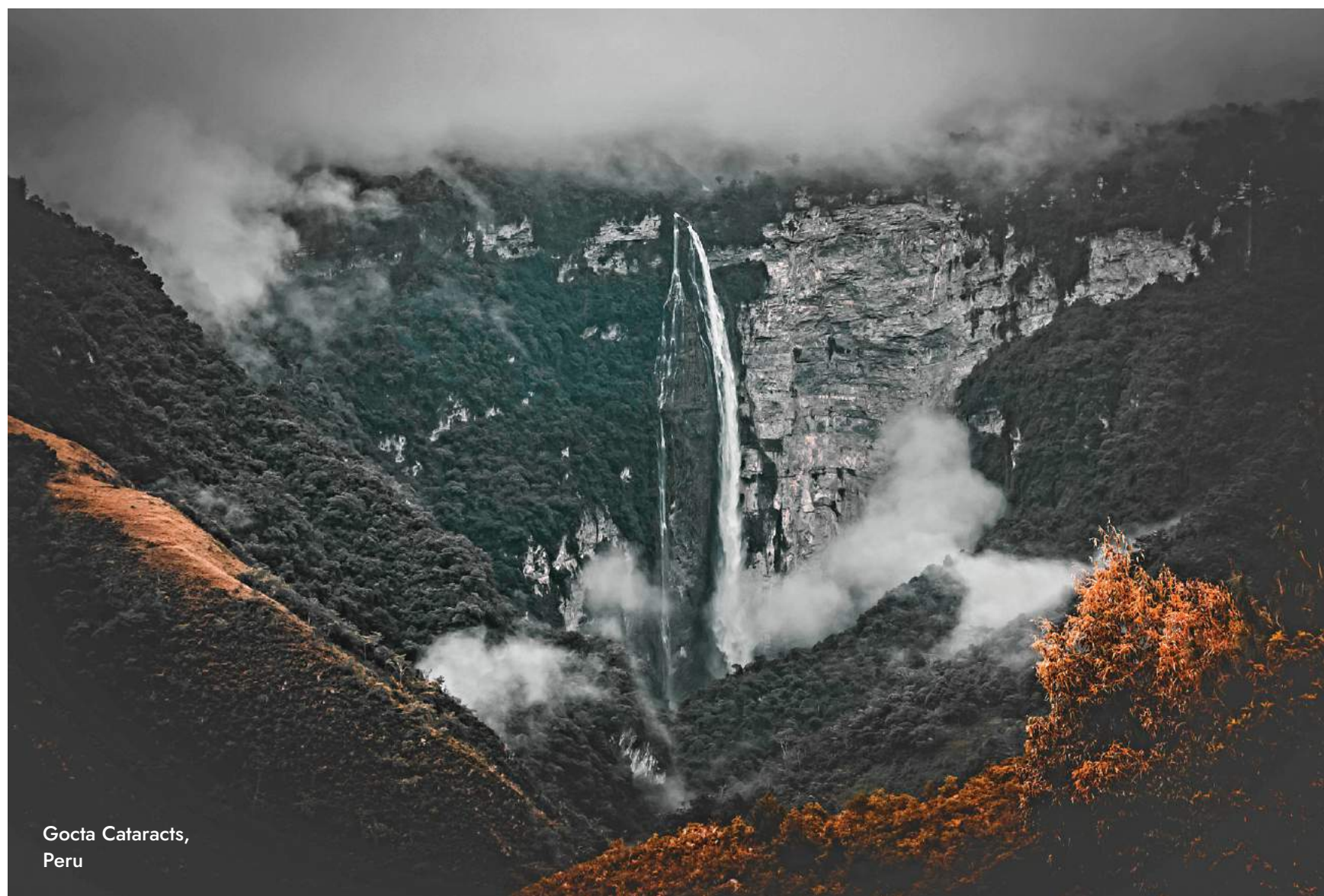
Border between  
Chile and Bolivia



**B**order regions are areas that require special attention to issues of economic, social and security development. In the case of Latin America and the Caribbean, they are territories of contact and interaction between nations that are generally characterized by underdevelopment and the vulnerabilities derived from disjointed policies and the legal, jurisdictional and socioeconomic differences between neighboring countries.

The challenges of government activity on the borders are related to the difficulty of achieving good governance of the public policies applied in the region. Sensitive issues include managing shared natural resources (especially in sensitive and strategic biomes), managing security, including immigration and the transit of goods and services, and managing the sustainable development of these regions.





Gocta Cataracts,  
Peru

If, on the one hand, we can see the border regions as territories marked by great social challenges, we can also see them as an ideal space to promote political and economic integration among neighboring nations. Borders have several potentialities to explore, such as tourism, forests and water potential, as well as being routes of commercial and social communication.

The purpose of the Coordinated Audit on Border Policy Governance was to assess

the level of governance implementation in public policies, public security and sustainable development in the border regions of the countries involved, as part of a medium-term strategy to improve the structural elements that condition the political-administrative management exercised in those regions.

The audit carried out under the coordination of the Federal Court of Accounts (TCU) of Brazil, within the framework of activities of the

**According to a report by the Economic Commission for Latin America and the Caribbean (2014), these border regions contain approximately 30% of the world's total renewable water resources and 21% of the planet's forest area. Regarding mineral resources, it contains 65% of global lithium reserves, 42% silver, 38% copper, 33% tin, 21% iron, 18% bauxite and 14% % of nickel, as well as 33% of the world's production of bioethanol, 25% of biofuels and 13% of oil.**

Capacity Building Committee (CCC), structured the data of the National Border Governance Index (IGNPFron), a governance maturity index composed of indicators grouped into the security and development axes.

At the macro level, the audit results show that only 3 of the 13 participating countries adopted good governance and public policy practices at a sufficient level to provide a good management environment. The other nine countries were below the acceptable level according to the IGNPFron.

On the security axis, this audit evaluated government activities related to controlling the entry and exit of goods and people, as well as the surveillance and mitigation of cross-border crimes. This includes customs, health and immigration control processes at official posts, surveillance by radar, satellite and land, air and river patrolling of informal roads and alternative accesses. Crime prevention and policing are also part of security verification.

On the development axis, the analysis dealt with macro-processes to promote sustainable economic development in the region. The analysis included the verification of public investments in infrastructure, the granting of tax incentives and benefits, financing mechanisms for development, conservation and sustainable exploitation in the border region.

In terms of public security, eight countries performed below the required minimum level. Regarding economic and social development, the results were considered to be significantly worse, with poor results in 11 countries.



This result is reflected in the high rates of violence and smuggling, the intensification of drug, arms and human trafficking, and the maintenance of the chronic underdevelopment that is perceived in most border cities.

Four aspects of the evaluation also revealed worrisome data. Regarding the institutionalization of policy within the framework of the environmental approach, six of the 13 countries have an acceptable governance index. Regarding the coordination component, three countries have acceptable governance. The planning of the activities of exploitation and preservation of the border environment presented the worst result of the evaluation: none

of the countries presented an acceptable level of governance and only one country presented an acceptable condition in the aspect of governance on the monitoring of the exploitation and preservation of the environment.

In this context, the environmental issue acquires relevant contours since the region is home to biomes of high biodiversity, great mineral wealth and, at the same time, faces complex problems related to the integrity of the border environment.

It is expected that the evaluation carried out by the entities responsible for external control will stimulate public administrations to

*“In general, in light of the joint diagnosis presented, it is hoped to induce the countries of Latin America and the Caribbean to create an intervention agenda that will enable them to overcome the vision of these regions as “problem spaces,” in favor of a conception that perceives them as places of development opportunities, in an environment of integration.”*

**Mario Junior Bertuol,**  
Secretariat of the TCU in Mato Grosso do Sul, Brazil

### iGPNFron Institutionalization



### iGPNFron Coordination



### iGPNFron Planning



### iGPNFron Monitoring





establish and strengthen security and development policies, especially stimulating the improvement of environmental governance. In the environmental area, coordinated action between neighboring countries can bring coherence between public policies and harmonious treatment of shared areas and biomes.

The Project supported this coordinated audit by providing specialized technical consultancy to develop and implement a course on coordinated audits in a virtual environment for the SAIs that made up this evaluation. It also offered support for the realization of both the Coordinated Audit Planning Workshop (Santiago, 2017) and the Results Consolidation Workshop (San José, 2019), in addition to the development of communication products, including an executive summary with an environmental focus.

Based on the diagnosis obtained in this coordinated audit, it will be possible to carry out other national and regional audits and monitoring to verify compliance with the recommendations provided by the SAIs to local governments. ■

**Public policies in the border area constitute the articulated and structured set of government actions that seek to change the current reality of the border regions through political-administrative mobilization to allocate resources and efforts to the solution of their problems, especially in matters of public security and socioeconomic development, encompassing their respective work processes in an environment of integration between nations and with attention to the effects on the environment.**

## TECHNICAL LAYER



Border Policy  
Governance  
Audit Practical  
Guid



Relevant INTOSAI  
Professional  
Pronouncements: ISSAIs  
100, 300 and 3000 series



TCU Performance  
Audit Manual



Planning Matrix  
and material



TCU 2241/2019  
Judgment



Executive  
Summary

## FIND OUT MORE

Coordinated  
audits



Iguassu Falls,  
in the border between  
Argentina and Brazil



# CAPACITIES

**D**eveloping and building capacities are a key focus of the Regional Project “Strengthening of External Control in the Environmental Area.” In addition to being an objective of the Project, capacity building is also a fundamental value for the German Cooperation implemented by GIZ

The Project understands that the greater the capacity and technical training of auditors, the greater the institutional capacity of SAIs, and the deeper the engagement of society in government auditing, the greater the contributions will be to public governance in the Latin American and Caribbean region.

This value was reflected in all the activities that were carried out regionally, in a collaborative manner. Thus, each initiative developed sought to promote capacity building and knowledge management by recognizing what was most powerful in SAIs, stimulating and creating conditions so that this knowledge could be shared among institutions and their teams.

Increasing access to and exchange with specialists in the topics addressed was another strategy used by the Project. This occurred particularly – but not only – during the training and planning cycles of the coordinated audits.

With the intention of expanding the knowledge, skills and spectrum of possible activities, the Project intensively supported the knowledge flow and management processes. Likewise, auditors were able to participate in conferences and seminars, both to attend and to present, as well as to learn and to share the initiatives developed in various important forums related to External Control and environmental issues

In close collaboration with the Capacity Building Committee (CCC) and other thematic groups of OLACEFS, new initiatives were developed, publications of great technical relevance that could contribute to the work of the audit teams were translated into Spanish, English and/or Portuguese, and face-to-face and online courses were created.

*“OLACEFS is an international organization with a technical nature, whose main objective is to strengthen the institutional and professional capacities of its members through the exchange of experiences and good practices, the creation and development of capacities, and the promotion of international cooperation, aligned especially with the 2030 Agenda for Sustainable Development.”*

**Jorge Bermúdez Soto,**  
Executive Secretary of OLACEFS

Special attention and care were given to knowledge management: in addition to strengthening and expanding the capacities of auditors, the systematization of this knowledge in the form of publications, videos and courses were carried out so that SAIs could benefit from the entire process in an institutional and permanent way.

However, three initiatives will be highlighted in this publication for their innovation and impact: the Regional Capacity Building Program on Geotechnologies applied to Environmental External Control, the training under the framework of *Massive Open Online Courses (MOOCs) on Performance Audits and on SAIs and the Sustainable Development Goals (SDGs)*, as well as the *Design Thinking* approach applied to External Control. ■



# Regional Program for Capacity Development on GEOTECHNOLOGIES applied to Environmental External Control

CCC

Geotechnologies can offer very significant contributions to external control activity. Applied for this purpose, they allow the processing of information in a complex way, considering a large amount of information, databases and variables. In addition, they allow real-time analysis and generate layers of information, making the audit work even more effective.

With the aim of expanding and strengthening the capacities of SAIs operating in Latin America and the Caribbean, the OLACEFS' Capacity Building Committee (CCC) carried out the Regional Program for Capacity Development on Geotechnologies Applied to Environmental External Control.

The objective of the program was to introduce new environmental auditing methods through the application of geotechnologies, and to develop institutional capacities for the implementation of tools linked to geotechnologies, promoting the exchange of knowledge among OLACEFS' member SAIs.



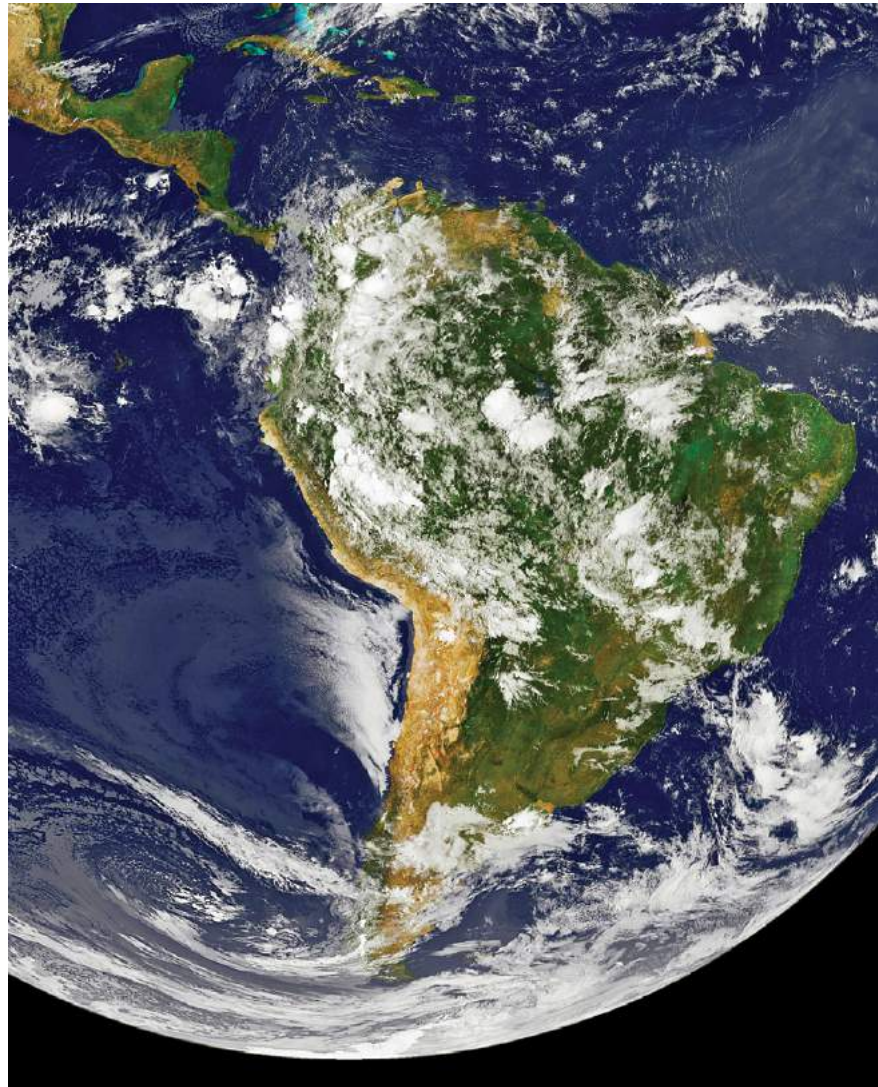
Cape San  
Lucas, México



The Training Needs Assessment carried out by the CCC in 2018 revealed the topic, Information Technologies, of priority interest to the region. This even led to the creation of the Task Force on Geotechnologies, within the framework of the CCC, which undertook the tasks of training and exchange of experiences in this area. This Task Force was supported by the Project.

It should be noted the importance of the application of information technologies to external control was reinforced by INTOSAI. During the International Congress of SAIs (INCOSAI) held in Moscow, in September 2019, it was concluded that SAIs should improve the use of technologies in the practice of public auditing. This guideline gave even more importance to the point raised by the CCC.

In this context, in September 2019 in Brasília, within the framework of the V Seminar on Data Analysis in Public Administration (2nd international edition), the “Geocontrol Week: International Meeting on Geotechnologies



**“SAIs could aim to make better use of data analytics in audits, including adaptation strategies such as planning for such audits, developing experienced teams for data analytics, and introducing new techniques into the practice of public audit.”** INTOSAI, Moscow, 2019

***“We made a training plan and an action plan that allowed us to organize the different countries that wanted to join to learn and share their knowledge and experiences with each other. Geocontrol makes it possible to implement strategies that help make external control more efficient and effective, taking advantage of all the information in the databases and acting in real time. This innovative strategy allows to better control the application of public resources, analyze the effectiveness of public administration, and collaborates in the fight against corruption.”***

**Tania Marcela Guzmán,**  
Office of the Comptroller General of the Republic, Colombia

for the external control and monitoring of the 2030 Agenda” was held by the Federal Court of Accounts (TCU) of Brazil (and regionally promoted by the CCC), with the participation of 16 SAIs. The week aimed to promote the exchange of experiences and good practices related to the use of data collection and analysis techniques as a tool to improve the management and external control of public entities. It is worth mentioning that the Project had already been supporting this initiative since the 2018 Seminar.

Throughout this activity, the Workshop on Geotechnologies Applied to External Control was held, as well as a Training on QGIS, a free software that constitutes an information system and allows viewing, editing and geo-referenced data analysis.

In 2020, the VI International Seminar on Data Analysis in Public Administration, in its third international edition, again dealt with Geocontrol. In its programming, the objective of promoting the exchange of experiences and good practices related to the use of analysis techniques, and artificial intelligence as instruments to improve the management and external control of public entities and policies, was maintained.

Also part of the Regional Program strategy was the course “Use of unmanned vehicles in the auditing process and application in taking samples”, as well as the regional implementation of the Supreme Audit Institutions’ Information Technology Maturity Assessment tool (SAI ITMA), further explained in and upcoming publication. The course,





Viñales Valley,  
Cuba

which had the support of the Project, was held in Guatemala City, in October 2019, with the participation of teams from five SAIs of Central America.

The Launch Seminar of the CCC Task Force on Geotechnologies that took place in Bogotá, in November 2019, likewise, had the support of the Project. Representatives of eight SAIs participated in the Seminar. It is worth mentioning the participation of the Inter-American Development Bank, as well as the Good Financial Governance Sector Program of GIZ, as a result of the synergies promoted by the Project.

Geotechnologies applied to External Control have provided a boost in quality and efficiency and represent one of the most significant innovations in environmental governance. In this way, the CCC will continue to invest in the training of SAIs to strengthen their competencies in the application of technology and the generation of consistent analyses. ■

## TECHNICAL LAYER



First Edition of Geocontrol  
Week • OLACEFS News



Course on the Use of  
Unmanned Vehicles in the  
audit process (news)

Andes aerial  
view, Colombia

## FIND OUT MORE



Video • Workshop  
on Geotechnologies  
applied to External  
Control



6<sup>th</sup> Seminar on Data  
Analysis in Public  
Administration  
(transmission)



OLACEFS  
Training Plan  
2019-2021



Video •  
QGIS Training



Article • The use of  
geotechnologies as a new  
tool for External control



Report on the  
Regional Needs  
Assessment for the  
Development of the  
OLACEFS Training  
Plan, Triennium  
2019-2021



INTOSAI  
Congress •  
Moscow 2019



Article • Geotechnologies and  
the monitoring of the Sustainable  
Development Goals by the Supreme  
Audit Institutions



# INNOVATION

with Massive Open Online Courses (MOOCs) and Design Thinking

CCC



Finding innovative approaches to promote lifelong learning and foster shared learning has proven to be a very effective strategy for developing skills and abilities. OLACEFS is implementing two innovative strategies for this purpose: *MOOCs and Design Thinking*.

The *Massive Open Online Courses (MOOCs)* are self-instructional courses, carried out at a distance, through digital education platforms, which allow flexible learning and can be offered to a large number of students in the online environment. This format brings with it the ability to scale, increasing the number of students gradually, and allows it to be taken asynchronously, that is, within the period the course is available, students can take it according to their time availability, a great challenge when it comes to tight schedules and time differences between countries.

Follow-up of the student's performance is also carried out and is based on verification and feedback stages that stimulate the continuity of learning. MOOCs are effective, interesting and add value due to the specificity of the knowledge they provide.



***“The investment in innovative training tools has provided a tremendously positive impact on the audit community. MOOCs allow us to robustly empower and reach a large number of people. The process of generating knowledge and turning it into a MOOC was challenging and enriching. The results and acceptance have been very good.”***

**Ricardo André Becker,**  
Federal Court of Accounts (TCU), Brazil

In addition to developing and strengthening competencies, which are Project guidelines, MOOCs are offered openly and free of charge, allowing them to reach a wider audience than the universe of audit institutions, including external stakeholders. Two MOOCs conducted within the framework of the Project deserve special mention. The course “Sustainable Development Goals and Supreme Audit Institutions” was created with the aim of facilitating an understanding

of the concepts and principles of the 2030 Agenda, as well as providing information to assist in conducting audits related to the topic. The instructional path is composed of videos, games and interactive resources that allow learning in an agile and fun way. It also has virtual resources for and encourage self-learning and tools for annotations and highlight contents, personalizing the experience. At the end of the course, participants will be able to explain the main characteristics of the SDGs, identify the responsibilities of national governments in the implementation of the 2030 Agenda, and discuss and apply the methodology for assessing the level of preparedness of national governments in the achievement of the SDGs.

More than 6,500 people have already taken the MOOC “Sustainable Development Goals and Supreme Audit Institutions” which is available in Portuguese, Spanish and English. This course was developed and implemented by the CCC in partnership with the Special Technical Commission on the Environment (COMTEMA) of OLACEFS and has been applied both in the process of training teams for

**More than 6,500 people from 21 countries, in OLACEFS and other regional Organizations, have participated in the MOOC on the SDGs and Supreme Audit Institutions.**

environmental audits and in the Coordinated Audit on Protected Areas. It was also established as an institutional training measure by the SAIs of Bolivia, Guatemala and Peru.

The second course, the MOOC on “Performance Auditing,” launched in October 2020, allows participants to learn more about this audit methodology – in accordance with INTOSAI’s Professional Pronouncements – which enables them to learn how to evaluate the performance of government management and contribute to the improvement of public administration.

In the course, participants can learn the complete cycle of a Performance Audit (selection, planning, execution, report, manager’s comments, evaluation, disclosure and monitoring). The MOOC also presents case studies that seek to simulate practical situations in order to help understand the application of the knowledge.

With the intention of contributing to the creation of more effective processes for envi-

ronmental audits, which were under way by the CCC, and the training of auditors, the Project supported the design and development of the MOOCs, revisions, updates, and the translation so that it could be available in three languages. The Project’s support also made it possible to prepare the Implementation Manual and the communication products (brochures, videos) that present the MOOCs.

On the other hand, *Design Thinking* is an approach of collaborative construction of solutions to complex problems. Quite innovative, it has been used in several companies and organizations. At the initiative of the Capacity Building Committee (CCC), *Design Thinking* was proposed as a stimulus to innovation in planning strategies of SAIs in Latin America and the Caribbean.

Initially, the Federal Court of Accounts (TCU) of Brazil carried out a process to apply the methodology for training auditors, which had already been achieving positive results. This practical and successful experience

**Performance Auditing is the name given to the independent, objective and reliable examination of whether institutions, programs and public policies are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement in their activity.**





**“We focused on two strategies: bringing new technologies to SAIs and using the design approach as a change in mental model. Changing technologies is simply not enough to make innovative products. We work to change the mindset of auditors and offer technological resources that bring benefits to everyone’s work.”**

**Fabiana Ruas,**  
Federal Court of Accounts (TCU), Brazil

encouraged the training to be offered to the entire region. Training was carried out for representatives of 13 SAIs, with the support of the Project. *The Design Thinking for Government toolkit*, developed at the proposal of the TCU, with the support of the Project, was published in Portuguese and Spanish to support the capacity building process.

The training generated positive effects. The Chamber of Accounts (*Cámara de Cuentas*) of the Dominican Republic began to organize the first *Design Thinking* courses for their teams. The SAI of Costa Rica also adopted the *Design Thinking* approach and today they use it in audits. Its application has contributed to increasing the public value of audit services. This Costa Rican practice, under the representation of auditor Falon Arias Carnero, was awarded by INTOSAI, during its international Congress in 2019, and representatives from Brazil and Costa Rica were invited by the INTOSAI Development Initiative (IDI) to give a webinar on innovation strategy for the SAIs of the various countries that make up INTOSAI, as part of the *Green Hat Innovation Exchange*. ■

## FIND OUT MORE



Video about the MOOC on SDGs and SAIs



Video about the MOOC on Performance Auditing

## TECHNICAL LAYER



Register for the MOOC on SDGs and SAIs



Register for MOOC on Performance Auditing



Design Thinking Toolkit



OLACEFS invitation to participate in MOOCs



# COMMUNICATION

**G**enerating public value lies at the heart of the work of Supreme Audit Institutions. Establishing good communication with stakeholders, so that they are also a relevant factor for the achievement of the objectives of external control of public administration, is part of implementation this Project.

But who are the stakeholders? From a macro perspective, they are all the citizens affected by the public administration and who are also represented by it. However, the public administration itself, regulatory bodies and national SAI teams, other state powers, as well as universities and research centers, non-governmental organizations, international bodies and the press, are also stakeholders of a public entity, program and/or policy in question.

From the most technical to the most general interest, the external audit function is of interest to everyone. The Supreme Audit Institutions should share experiences, information and knowledge with each of us. By reaching out to society, SAIs promote engagement, position themselves and build credibility.

SAIs can provide information and public data that is difficult for society to access. This outreach, dialogue and collaboration with external stakeholders has the potential to give greater visibility and follow-up to audit products, which contributes to transparency and accountability.

SAIs offer contributions to the understanding of socio-environmental challenges, which has an impact on the formulation of public policies, the allocation of investments and other decisions made by the public administration. This requires good communication with clear information and data.

Strengthening internal and external communication with stakeholders in environmental governance and external control is one of the Project's fields of action. The environmental agenda should be treated as a pillar within the external control agendas and, in the same way, the communication that is exercised is key to enhance its performance.

With this guideline in mind, some initiatives carried out by the Project to strengthen communication with stakeholders deserve to be highlighted in this publication.

The first of these was the creation of a Communication Strategy with External Stakeholders to OLACEFS. The ODS.OLACEFS application and the virtual course on Communication Strategies Design for Audit Products have also been created, and the design of a new website for OLACEFS has been supported. ■

***“OLACEFS, as a regional organization, has proven to be a modern and inclusive institution, making its products among the most prominent internationally and allowing it to be an example for other regional organizations.”***

**Nelson Shack Yalta,**  
OLACEFS Chairman



# SDG • OLACEFS APPLICATION

## CTIC

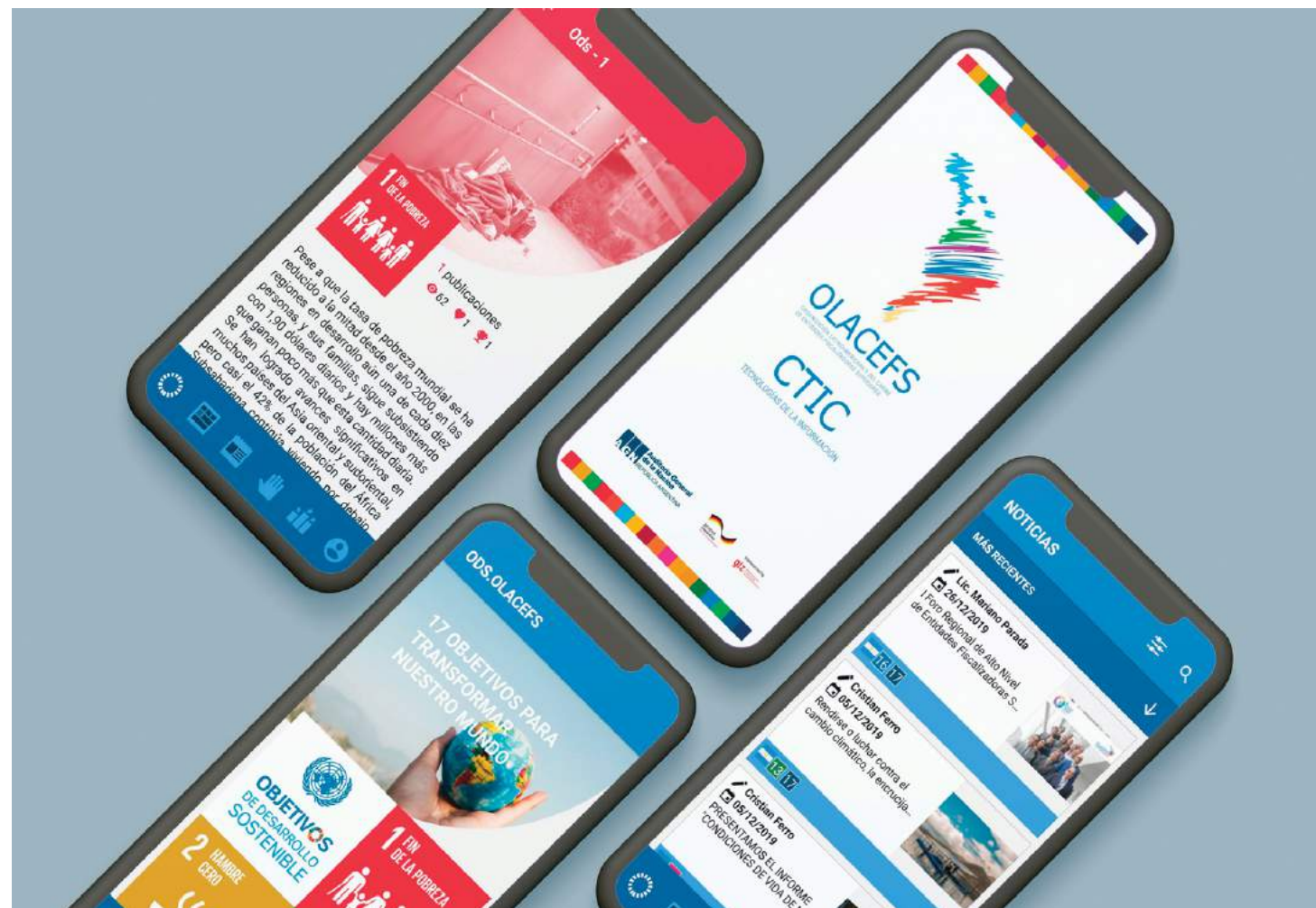
17 PARTNERSHIPS  
FOR THE GOALS



Transparency is a key value for stakeholder engagement in public governance. In the scope of the Regional Project Strengthening External Control in the Environmental Area, transparency is added to important concepts so that they are understood by society, such as the 2030 Agenda, which contains the 17 Sustainable Development Goals (SDG). This Agenda comprises a global action plan with goals and targets to eradicate poverty, protect the planet and ensure that we achieve prosperity and a sustainable way of life for people.

With these guidelines in mind, the OLACEFS Commission on Communication and Information Technologies (CTIC) created an information and communication platform dealing with disseminating the contribution of SAIs to the achievement of the SDGs in Latin America and the Caribbean. The purpose of this initiative, which has materialized through the site <https://ods.olacefs.com/>, is to link audit reports and their recommendations, as well as news of citizen participation activities related to the SDGs. The repository is open and built collaboratively.





**“From the CTIC we took on the beautiful challenge of disseminating regional experiences in the implementation of the 2030 Agenda, with the support of the German Cooperation [implemented by] GIZ, which cooperated in the creation of this tool to which we add – for the success of the experience – the look, commitment and participation of CSOs in the region to disseminate and make the application reach citizens.”**

**Francisco Javier Fernández,**  
President of the CTIC

The proposal was to go beyond the website and use a technology that is already very present in our daily lives and with which people are already quite familiar: digital applications. In the area dedicated to the dissemination of news and activities, the application promotes and stimulates the participation of civil society organizations, academia, individuals and all types of stakeholders interested in environmental governance and dissemination of the SDGs.

The app, which is available for free, shows how thousands of people have worked together to make each of the SDGs a reality. It is possible to navigate in two main ways: accessing from the SDGs to find audits, news and OLACEFS initiatives related to each one of them, or even directly accessing sessions on audit reports, news and collective participation actions, which bring all the content organized by topic.

For SAI auditors, the function of incorporating audit reports related to the SDGs is enabled. Other users, such as representatives of civil

**“By making open and accessible data available to citizens, easy to use and encouraging its use, dissemination and distribution and, above all, facilitating communication and information, we are contributing to transparency.”**

**Cecilia Mondolo,**  
General Audit Office of the Nation, Argentina





society organizations, academia or the press, can access the site indicating their email address and incorporate content they produce related to the topic.

The website was launched in April 2020 and already has more than 400 users and more than a thousand visits from different countries, even reaching accesses originating in countries outside of Latin America and the Caribbean. The content is available in all the languages spoken by the organizations that make up INTOSAI

The contents referring to SDG 16 (Peace, Justice and Strong Institutions), SDG 11 (Sustainable Cities and Communities) and SDG 3 (Good Health and Well-Being) are highlighted.

Complementary to the CTIC strategy, the Project offered technical support for the planning, development and dissemination of the application. It also offered technical

and logistical support for the application planning workshop, which took place in Santiago, in 2018. Together with the CTIC, it produced a podcast to contribute to the dissemination of the application among SAIs.

Information and communication are key points for transparency. The website and the application were built as a network communication medium characterized by generating data that is open to the community, which can be linked in real time and share experiences. In this way, OLACEFS offers an important contribution to strengthen communication and involve stakeholders related to the issue in environmental governance. ■

***“The most important thing about this process is that we, the auditors, manage to communicate to the community, in simple language, the aspects that our countries must improve or develop so that, as the motto of the 2030 Agenda says, ‘no one is left behind’.”***

**Matías Cruzado,**  
General Audit Office of the Nation, Argentina



### FIND OUT MORE

Web version of the  
ODS.OLACEFS App



Podcast on  
SoundCloud



ODS.OLACEFS App  
on Play Store



ODS.OLACEFS App  
on IOS



Cacti in Patagonia,  
Argentina



# External Stakeholder COMMUNICATION Strategy

**OLACEFS Chair and Executive Secretariat • CTPC**

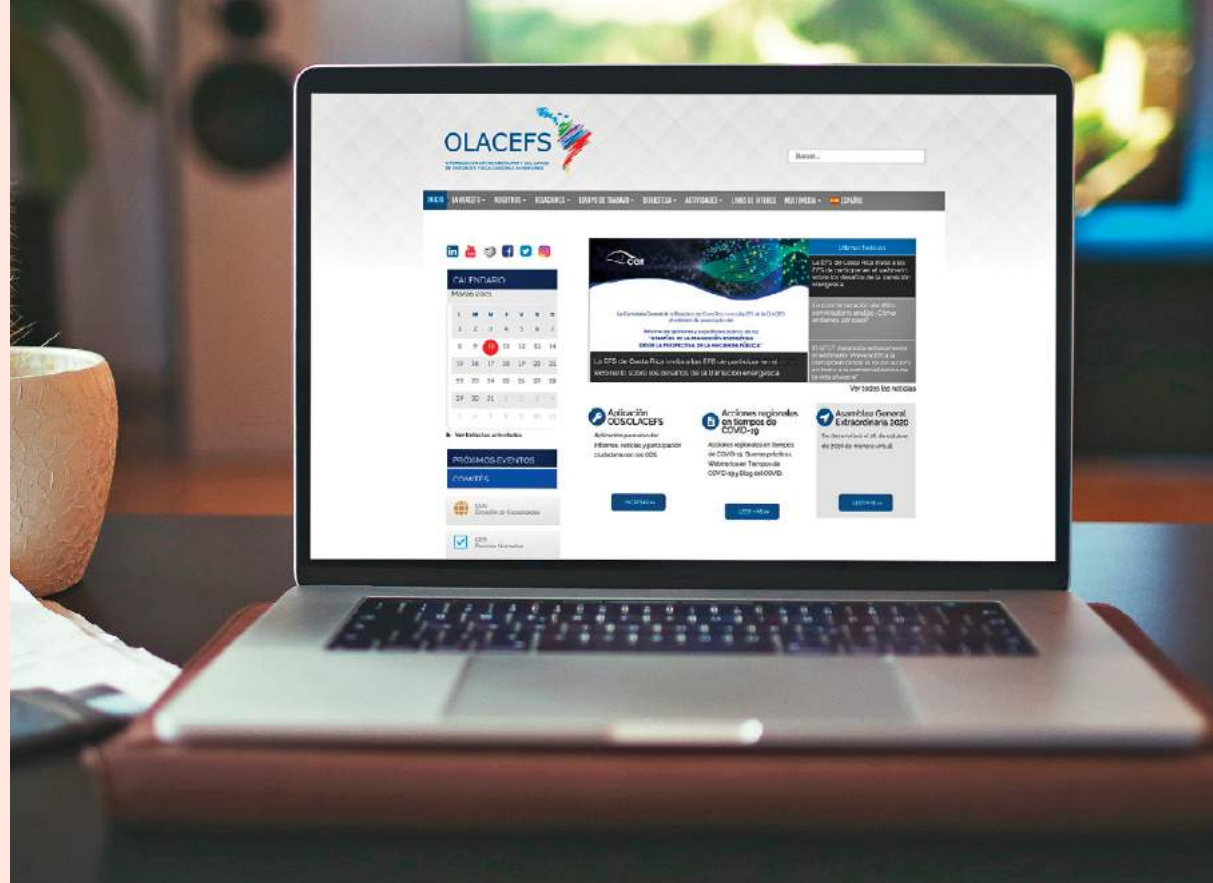


Implementing a regional communication strategy with external stakeholders is fundamental for OLACEFS. In this sense, within the scope of the Regional Project for Strengthening External Control in the Environmental Area, the initiative for Communication Strategy with External Stakeholders was developed, which articulates OLACEFS interest groups in spaces for international discussion on environmental issues and their impact on the population and public policies.

The development of the strategy was carried out in two phases. In the first, work was carried out with the objective of helping to strengthen the positioning of OLACEFS in the regional and global agenda and promoting the use and dissemination of instruments and products of coordinated audits related to environmental issues. This process was initiated in 2018 by the Office of the Comptroller General of the Republic of Paraguay, at that time, then Chair of the Technical Commission for Citizen Engagement (CTPC), in collaboration with the Special Technical Commission for the Environment (COMTEMA). Later, the initiative was consolidated when the Office of the Comptroller General of the Republic of Peru assumed the Chair of the Commission.

Pulhapanzak Waterfalls,  
Honduras





## New OLACEFS website

Considering the implementation of a broad communication strategy, the OLACEFS website, the main instrument of the organization's digital presence, is being redesigned. Based on an assessment that pointed out the priorities, the best structure for the arrangement of contents and good practices adopted by organizations with a similar profile, the institutional portal was redesigned.

The website was planned collaboratively under the coordination of the Executive Secretariat, during a workshop held in Santiago, with the Project's technical and logistical support.

The website under development, which is being built to facilitate communication with stakeholders, will allow easy navigation between contents dealing with institutional information, the activities of the commissions, committees and working groups, ongoing activities, as well as links of interest and access to other

OLACEFS multimedia channels. There will also be a consistent library containing records of the activities of the institutions, relevant publications, reference materials and a series of information and other content that will serve both auditors and other SAIs around the world, as well as civil society, academia, the press, interest groups and the public administration of the countries of the region.

In addition to offering a better instrument to foster communication with stakeholders and organize content that supports the technical work of external control, the OLACEFS institutional portal will become an even more consistent repository of learning and institutional memory.

The purpose of the second phase, led by the OLACEFS Chair and Executive Secretariat, was aimed at generating a strategy to communicate and share with SAIs and external stakeholders the products and initiatives of the Organization and its members in a more effective and efficient manner, including – but going beyond – environmental issues. In addition to the adoption of a regional Strategy by the OLACEFS General Assembly in 2019, a Methodological Guide was developed for its implementation.

At this stage, OLACEFS' commission, committee and working group representatives were made aware of the strategy, encouraging its incorporation into their activities.

The Project supported the design, development, dissemination, and implementation of

***“Our reports cannot just stay in the offices. Communication with stakeholders is a strategy of great importance for the work of SAIs and this work can be a vector of growth and learning. OLACEFS, by bringing together these organizations, works as a window of visibility and contributes to position external control as a relevant topic for society.”***

**Mariela Azofeifa Olivares,**  
Office of the Comptroller General  
of the Republic, Costa Rica

***“SAIs continue to strengthen communication with stakeholders, which is why they increasingly provide information on their activity in External Control on their own institutional portals, among other means. Along these lines, the communication strategy at the regional level, worked within the framework of the Project, will favor, in addition to the technical bodies, each of the member SAIs. In this sense, the mapping of stakeholders, according to their nature, has an impact on the effectiveness of the strategies determined for the interaction and objectives of communication with these actors, helping to generate trust with respect to the [external] control work, making the recommendation reports more understandable.”***

**Patricia Guillén,**  
Office of the Comptroller General of the Republic, Peru





## Citizen Engagement Mechanisms: the Rocha river case

The Rocha River is the most important river in the Bolivian district of Cochabamba. More than 1.3 million people live around it, which represents 76% of the region's inhabitants. Rapid population growth generated an increase in industrial activity and, as a consequence, an increase in the demand for water. However, in addition to the increase in consumption, the Rocha River suffered from the discharge of wastewater from industrial activity and human consumption. This implies a negative impact on water, the environment, and human health. Cochabamba is the Bolivian region with the highest number of cases of acute diarrhea diseases.

The actions of the public administration in this case were subject to an audit by the Office of the Comptroller General of the Plurinational State of Bolivia. In order to involve the population and enhance control over the governance of this situation, the Comptroller's Office developed in 2018 a citizen engagement project with the support of the OLACEFS Commission for Citizen Engagement (CPC), aligned to the regional communication strategy, then in the design stage.

The intention of the project was to promote the dissemination of the audit report and the 44 recommendations that the audit generated for the public institutions audited. The main recommendations refer to sewage and domestic wastewater, water quality, solid waste disposal, and water body classification.

The citizen engagement methodology considered the presence of civil society organizations, generating spaces for articulation and synergy between them and the audited organizations. Training and awareness workshops were also held for university students and technical seminars with the participation of researchers, professors and specialists. There was also a meeting with national and sub-national authorities responsible for compliance with the recommendations.

The participation of actors generated the articulation and joint commitment to save the Rocha River. The mobilization stimulated the construction of effective responses by the public administration, which sought and obtained international financing and started the construction of four wastewater treatment plants. The successful experience stimulated and contributed to the expansion of dialogue, the strengthening of citizen engagement, and the improvement of external control.



***“In addition to the institutional External Control managed by SAIs, the control that citizens can exercise is very relevant. In order for it to work, it is necessary to strengthen the SAIs’ communication capacity because, through it, society will be able to know what is happening within the State and its institutions and, thus, exert greater pressure for the improvement of the social issues that arise in the region. Creating a communication strategy and elaborating tools that group interaction mechanisms and facilitate the dissemination of information generated by the SAIs’ work was extremely assertive.”***

**Fabián Forestieri,**  
Office of the Comptroller General  
of the Republic, Paraguay


the Communication Strategy with External Stakeholders. With the objective of strengthening OLACEFS capacities, it also supported holding the workshop to raise awareness on the subject offered to the representatives of the commissions, committees and working groups at the end of 2019, in Lima.

In addition to the Strategy itself, which culminated in the incorporation of communication actions throughout the OLACEFS structure, a mapping of international platforms for discussion and/or interaction of stakeholders on environmental issues was generated in the format of benchmarking. An assessment and recommendations were generated for the reformulation of the OLACEFS website and its social networks, accompanied by a digital presence strategy for the Organization.

The initiative to develop the Communication Strategy has made it possible to achieve increased and improved public visibility. As a result, the participation of OLACEFS and its constituent entities in international forums will be expanded, presenting practices and results or collaborating with analyses and opinions. ■




**FIND OUT MORE**

OLACEFS website 

Facebook 

Instagram 

LinkedIn 


Twitter 


YouTube 

Wikipedia 

Workshop on Communication Strategies 

**TECHNICAL LAYER**

 Communication Strategy

 Communication Strategy • Summary Presentation

Videos on Citizen Engagement • Río Rocha case  



# VIRTUAL COURSE

## on Design of Communication Strategies for Audit Products

SAIs Chile and Costa Rica

Audit products are relevant to a variety of stakeholders. Understanding how these products impact and affect them greatly benefits the work of SAIs. This allows information to be made available with a clear view of what they expect and need, establishing a productive and beneficial relationship for all, generating effective public value.

The Virtual Course on Design of Communication Strategies for Audit Products invites us to rethink the communication strategies that SAIs maintain with stakeholders in the activity of external control

The course was created with the objective of helping to understand the importance of communication, as well as how relevant it is to understand the environment and context of SAIs and to identify internal and external stakeholders. The course was designed to train the audit teams on the development of communication strategies according to the type or classification of internal and external stakeholders, and to encourage the use of tools such as the General Strategic Matrix. Therefore, the course helps breaking the paradigm that communication is the exclusive task of the staff of SAI communication departments.

Developed by the SAIs of Chile and Costa Rica, within the framework of the Technical Committee for Citizen Engagement (CPC), the course was structured with 25 hours distributed over six activity modules, with practical exercises and case studies. The course was based on the "Guidance on supreme audit institutions engagement with stakeholders", a document prepared by the INTOSAI Development Initiative (IDI).







Tamarindo Beach,  
Costa Rica

## TECHNICAL LAYER

Guidance on supreme  
audit institutions  
engagement with  
stakeholders



Virtual Course



***“The course developed with an andragogic methodology seeks to deliver training with a practical approach based on the implementation of knowledge through case studies and application exercises, providing user-friendly tools for the design of communication strategies during the implementation of audit products.”***

**Loreto Basaure Tapia,**  
Office of the Comptroller General  
of the Republic, Chile

The Learning Path foresees that students will take the following modules:

1. Introductory Module
2. Introduction to the Design of Communication Strategies
3. Identification of External Stakeholders and Scenario Monitoring
4. Classification of External Stakeholders
5. Communication Strategies
6. Construction of Strategic Matrices

Based on the precepts of andragogy, the branch of knowledge that deals with adult learning, the course offers a practical approach based on the application of knowledge through case studies and practical application exercises, with user-friendly tools.

More than 360 auditors have participated in the course that was launched in March 2020. In its first version, it was used for the training of the team participating in the Coordinated Audit on Mining Environmental Liabilities. It was then offered to SAIs and representatives of entities from 11 participating countries, being incorporated into

the regional training plan of the Capacity Building Committee (CCC).

In addition, a face-to-face and awareness training was carried out for representatives of the OLACEFS Executive Secretariat, the Chair of the Special Technical Commission for the Environment (COMTEMA) and the Chair of the CCC, as well as for communication advisors of the SAI of Chile. This training made it possible to identify the need to reach more SAIs and reinforce their communicational aspects and competencies.

The Course was also used as face-to-face training for the auditors participating in the Ibero-American Coordinated Audit on Gender Equity, carried out by OLACEFS with the support of the IDB. The face-to-face editions, in 2018 and early 2019, created the bases for developing it in virtual format, expanding its reach capacity.

The SAIs of Chile and Costa Rica worked in close cooperation and harmony, providing high technical capacity in communication and strong leadership to strengthen communication between OLACEFS' member SAIs.

To complement the work of the partners, the Project offered strategic support that culminated in the development of the virtual course. There was also technical and logistical support for the holding of three face-to-face training workshops on communication strategies, which took place in Brasilia and Santiago in 2018 and 2019. In addition, technical and logistical support was offered to carry out planning workshops and development of the course in virtual mode, which were held in Santiago and San José.

According to the self-assessment carried out by the course participants, 70% of them consider that, before the course they had medium, low or no knowledge on the subject and, at the end, 99% of the participants consider that they are at a medium, high or specialist level after participating in this training. In view of the expected results, which anticipated that the participants would be in a position to develop basic communication strategies with the stakeholders, the results point to a fairly positive assessment. ■



# DEVELOPMENT & MANAGEMENT

Improving the management of activities and developing coherent planning and monitoring that promotes greater integration, increases the alignment of efforts and seeks to broaden the impact of external control for environmental governance, is a very significant objective for OLACEFS.

Within the scope of the Regional Project Strengthening External Control in the Environmental Area, the OLACEFS 2020-2022 Tactical Planning process was supported, including a review of the Organization's 2017-2022 Strategic Plan. Contributions were also made to the management of the Capacity Building Committee (CCC) as well as to the strategic planning of the Special Technical Commission for the Environment (COMTEMA).

Under the coordination of the Office of the Comptroller General of the Republic of Peru, in its position as OLACEFS Chair, the updating process of the Organization's 2020-2022 Tactical Plan was supported with a view to contributing to the effective implementation of the OLACEFS Strategic Plan.

At the beginning of the planning stage, an assessment was made on the fulfillment of the Goals of the Organization's 2017-2022 Strategic Plan. The assessment was concluded in a workshop, with the presence of representatives of the commissions, committees and working groups of the Organization. All the work served as the basis for rethinking OLACEFS's monitoring system, including an instrument to monitor compliance with the Strategic Plan.

The Project provided technical and logistical support for the Tactical Planning workshop, which took place in Lima in 2019, and facilitated the participation of representatives of the presidencies of the internal bodies involved, including the Chair and the Executive Secretariat of the Organization.

The OLACEFS Governing Board approved the Tactical Plan for the period 2020-2022, and this movement toward management improvement began a discussion on the fulfillment of the goals of the Strategic Plan, including the identification of the main topics and items to be evaluated and monitored.



***“We have worked strategically to promote the institutional strengthening of COMTEMA and OLACEFS. And the global positioning that OLACEFS has been gaining has to do with the strengthening of the Organization, demonstrating and evidencing quality and value. This is a story of dedication of several institutions and several people.”***

**Hugo Chudyson de Araújo,**  
Federal Court of Accounts  
(TCU) of Brazil

## Strengthening capacities and environmental governance

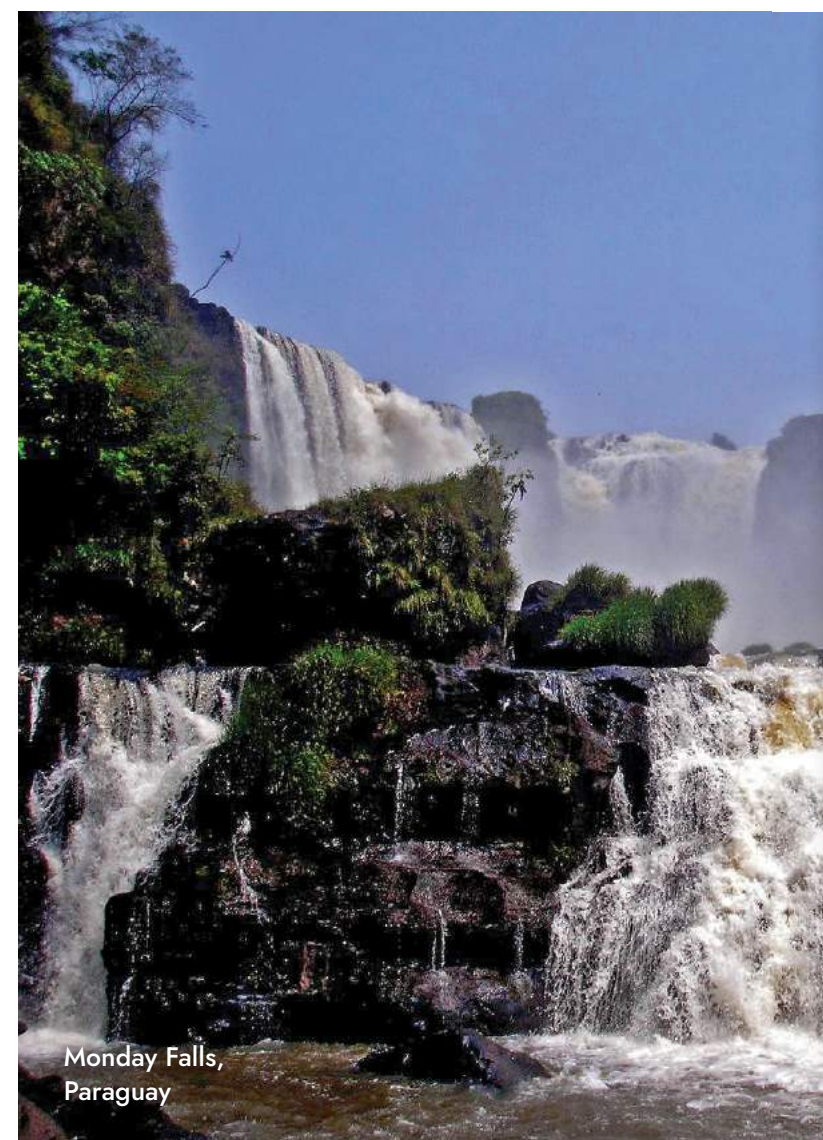
The Capacity Building Committee (CCC) has the mission of promoting and developing the professional and institutional capacities of SAIs in the region, helping to increase the efficiency of management and modernization of public administration.

In view of the Committee’s objective to undertake a new planning process and improve its management and outreach activities, the Project offered support to strengthen the CCC’s capacities. Among the technical support provided, the management and communication of the Committee was strengthened, support was provided for the Workshop on Innovation in Education and assistance was provided for planning and holding the Committee’s annual meetings, with the participation of specialists in the topics addressed.

The Project also contributed to the development of the Training Needs Assessment and to the implementation of the 2019-2021 Regional Training Plan, and supported the development of communication products.

Similarly, the Project collaborated with the Special Technical Commission for the Environment (COMTEMA) providing technical support for the 2020-2026 strategic planning process, as well as for its management and dissemination of executed initiatives.

COMTEMA was established with the mission of contributing to the development of environmental audits in all OLACEFS’ member SAIs, promoting the external control of public management in the environmental area and guaranteeing the strengthening and integration of the SAIs of the region. In this regard, there was technical and logistical support with the participation of specialists in the COMTEMA annual meeting in 2019, and for the Strategic Planning workshop held in Bogotá. ■



Monday Falls,  
Paraguay

### TECHNICAL LAYER

2019-2021  
Regional Training  
Plan of the CCC



Training needs  
diagnosis report for the  
OLACEFS 2019-2021  
Training Plan



COMTEMA  
2020-2026  
Strategic Planning



### FIND OUT MORE

Get to know  
the structure of  
OLACEFS



***“Among the main objectives of the German Cooperation, implemented by GIZ, are to implement the 2030 Agenda, to promote human rights and good governance practices, and to provide technical support and assistance in the capacities development of participants, while focusing on the needs of participating countries and on the strengthening of their practices.”***

**Jens Brüggemann,** Director of the Biodiversity, Forests and Climate Program, GIZ Brazil





Mr. Nelson Eduardo Shack Yalta  
*Comptroller General of the Republic of Peru*  
**OLACEFS Chairman**

Mr. Jorge Andrés Bermúdez Soto, PhD.  
*Comptroller General of the Republic of Chile*  
**OLACEFS Executive Secretary**

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### OLACEFS GOVERNING BOARD

Office of the Comptroller General of the Republic of **Peru**

Office of the Comptroller General of the Republic of **Chile**

Court of Accounts of the Oriental Republic of **Uruguay**

Federal Court of Accounts of **Brazil**

Office of the Comptroller General of the Republic of **Paraguay**

Office of the Comptroller General of Accounts of the Republic of **Guatemala**

Office of the Comptroller General of the Republic of **Colombia**

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### PARTICIPATING WORKING ENTITIES

Special Technical Commission on the Environment (**COMTEMA**)

Capacity Building Committee (**CCC**)

Information and Communications Technologies Commission (**CTIC**)

Citizen Participation Commission (**CPC**)

Technical Commission on Good Governance Practices (**CTPBG**)

Committee on Performance Evaluation and Performance Indicators (**CEDEIR**)

Working Group on Public Works Audits (**GTOP**)

Specialized Working Group on Combating Transnational Corruption (**GTCT**)

Working Group on Gender Equality and Non-Discrimination (**GTG**)

Working Group on Disaster Management Oversight  
in the Framework of the Sustainable Development Goals (**GTFD**)

### FULL MEMBERS SAIS

Office of the Auditor General of **Argentina**

Office of the Auditor General of **Belize**

Office of the Comptroller General of the Plurinational State of **Bolivia**

Federal Court of Accounts of **Brazil**

Office of the Comptroller General of the Republic of **Chile**

Office of the Comptroller General of the Republic of **Colombia**

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Court of Accounts of the Oriental Republic of **Uruguay**

Office of the Comptroller General of the Bolivarian Republic of **Venezuela**





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