

BOX TOOLS



CORRUPTION CONTROL TOOLKIT FOR OLACEFS SUPERIOR AUDIT INSTITUTIONS



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OLACEFS SUPERIOR AUDIT INSTITUTIONS



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INTRODUCTION



INTRODUCTION

"Public jobs belong to the state, not the individual. Those who do not possess integrity, skill and merit are not worthy of them"
Simon Bolivar

"Government was not created to make profit but to do justice; it was not created for getting rich but to be the guardian and sentinel of the rights of man ..."

Juan Bautista Alberdi

The probity or integrity of institutions today is a cornerstone of the modern state and fundamental to the architecture of democratic governance. More so than in the past, countries have to assume that they - and especially their public agencies - will be under the scrutinizing eye of international organizations, investors and, just as importantly, their own citizens. The extent to which leaders and public servants are evaluated is far more exacting today than yesterday.

Changes in recent years have taken place within an international regulatory context that outlines more specifically and unambiguously what is meant by corruption and by those intimately interlinked preventive practices such as transparency, accountability and citizen participation in public affairs. While there is clearly a long way to go to raise standards of probity in the various countries, progress so far continues to be relevant in terms of the decline of patronage so characteristic of our region and indeed denounced by Bolivar in his Message to the Congress of Colombia.

Some decades ago certain literature considered that a dose of corruption in the public sector could be beneficial to the functioning of the economy, not least because bribery can reduce delays and motivate officials. Indeed, a noted scholar even argued that for economic growth, "the only thing worse than a society with a rigid, highly centralized, dishonest bureaucracy is a society with a very rigid centralized, honest bureaucracy."

Ideas on this subject have changed diametrically and today no one would make such a suggestion.

Today the place of ethics in public activities has been reappraised. Abundant evidence has established the enormous social and institutional costs involved in corruption, including its undermining of the guarantee of civil, political, economic, social and cultural rights. As such the phenomenon has come to be regarded as a universal scourge and the task of dealing with it has taken a central position amongst

international organizations. The global agenda against corruption and in favour of transparency, citizen participation and accountability, is now inescapable for all actors that make up governance structures.

Latin America is naturally part of this process and, focusing on its own particularities, has taken up the global agenda. The role played by the Supreme Audit Institutions in strengthening integrity in their states has been central.

Strategies implemented by the SAIs to control corruption have contributed greatly to this, opening up public offices and displaying what was previously hidden from public scrutiny. Organised civil society and citizens have been included in some stages of audits and inspections whilst methods of prevention, detection and oversight have become increasingly sophisticated with the intensive use of information and communication technologies.

As might be expected, these strategies are enormously diverse. Politico-institutional traditions and legal systems with their different backgrounds have generated a diverse selection of tools. Some may focus on technical or ICT aspects while others emphasise the involvement of civil society or cooperation with other actors.

This text will compile best practices and operational tools developed in recent years by the Supreme Audit Institutions of Latin America to control corruption. It will look at instruments used for prevention, reporting, auditing and the inclusion of citizens, along with electronic systems that provide technological support for many of the SAIs. In gathering the information an attempt was made to combine the identification of innovative instruments with due representation of as many as possible OLACEFS member SAIs in recognition of the often unseen work our institutions carry out at a local level. From that perspective, this toolkit also seeks to bring to light that work. As such it has tried as far as possible to use the language employed by each SAI.

The Corruption Control Toolkit seeks to make known the selection of good practices available in Latin America and become an instrument of reference and support for regional SAIs in the implementation of tools that can help them in their fight against national corruption, contributing at the same time to strengthen the respective institutional capacities used for that mission.

The information set out in these pages is clear and practical and can be adapted to the local realities determined by the specific context and legal framework of each SAI. At the core of this text is the presentation and description of instruments and the identification of staff key to their design and implementation who can act as advisors to SAIs who choose to adopt them. While some methodological suggestions have

been put forward to implement recommended practices, we believe that for their correct application the assistance of their designers is imperative. For this purpose OLACEFS' communications system may be of use, allowing virtual meetings to take place and as such keeping down costs.

The toolkit is a contribution from CEPAT to our regional organization and its member SAIs, and indeed to similar bodies in other regions of the world. We are sure the contents are not exhaustive in terms of systems, devices and anti-corruption mechanisms generated by the SAIs of Latin America. This toolkit provides a temporary directory which we hope will be added to over time.

The work on this paper was made possible thanks to the support provided by the German cooperation agency GIZ as part of the OLACEFS-GIZ Regional Support Programme. The gathering of information was undertaken by consultants Ximena Salazar and Rocio Noriega, and general text editing was carried out by Mauricio Muñoz, lawyer at the Comptroller General's Office of the Republic of Chile, with the collaboration of the Deputy General Comptroller of that SAI, Patricia Arriagada.

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2013

METHODOLOGICAL CONSIDERATIONS

I.- I. INFORMATION GATHERING

To compile the main tools used by Supreme Audit Institutions (SAIs) to control corruption, a questionnaire¹ was distributed to all OLACEFS member SAIs in June 2012. Replies were received from the General Audit Office of the Nation of Argentina and the Superior Audit Office of Mexico; the Courts of Accounts of Brazil and Uruguay and the Superior Court of Auditors of the Republic of Honduras; the Offices of the Comptrollers General of the Republic of Chile, Costa Rica, Ecuador, Nicaragua, Peru and Venezuela, and the Court of Auditors of the Republic of El Salvador. In some cases the SAIs themselves passed on the questionnaire to other agencies that perform functions of prevention or control of corruption (in Argentina, Ecuador, El Salvador and Mexico).

Similarly, responses to the assessment questionnaire of the Inter-American Convention against Corruption (ICAC) of the Fourth round of MESICIC were studied, especially those answers regarding the provisions of high-level oversight bodies in the fight against corruption of the countries in the first and second assessment groups².

Likewise, the course participants' manual for the 6th Branch Site Course, "Tools for Control and Prevention in the Fight against Corruption, the Cuban Experience", was analyzed. And work carried out by the Office of the Comptroller General of the Republic of Colombia on public interest forums developed by Colombian universities was also incorporated.

The TPA analysis "Diagnosis of Transparency, Citizen Participation and Accountability in the Supreme Audit Institutions of Latin America" was also taken into account, as were the Outcomes of the Forum of Experts on Citizenship and Supreme Audit Institutions: Transparency, Citizen Participation and Accountability, developed by the Network of Ibero-American Control Experts between April 16 and 27, 2012³.

¹ See annex

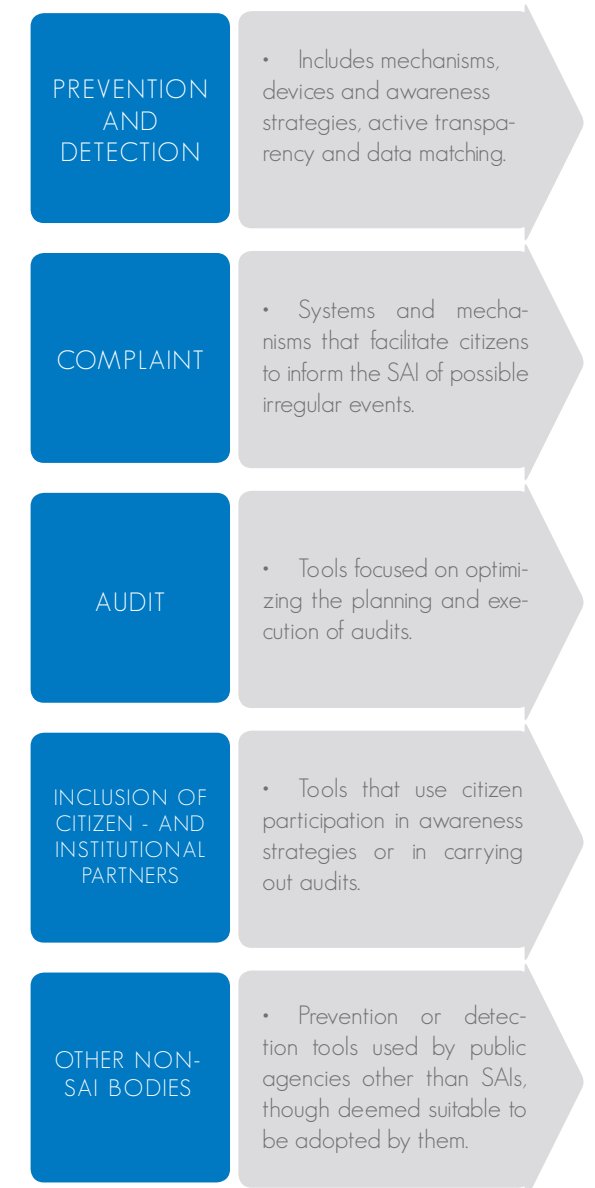
² Responses from Argentina, Bolivia, Brasil, Costa Rica, Ecuador, El Salvador, Honduras, Mexico, Paraguay, Peru and Paraguay were analysed. Fourth round questionnaires are available at: http://www.oas.org/juridico/spanish/mesicic4_resp_sp.htm

³ Available at: <http://iniciativatpa.files.wordpress.com/2012/06/informe-final-del-foro-fundacion3b3n-ceddet.pdf>

We also conducted face-to-face and telephone interviews with OLACEFS SAI contacts, where necessary, in order to obtain further information.

II.- HERRAMIENTAS IDENTIFICADAS EN LAS EFS

Las herramientas seleccionadas se presentan clasificadas según sus fines, de acuerdo al siguiente esquema:



1.- PREVENTION AND DETECTION TOOLS

COUNTRY	INSTITUTION	TOOL
Argentina	General Audit Office of the Nation	Integrated Programme of Institutional Communication
Brazil	Court of Accounts of the Union	Disqualification Register
Chile	Comptroller General of the Republic	Register of Convictions
Costa Rica	Comptroller General of the Republic	Inconsistencies in Affidavits Systems
Cuba	Comptroller General of the Republic	Risk prevention plan
Ecuador	Comptroller General of the State	Sworn Declaration of Assets System
Ecuador	Comptroller General of the State	Internal Control Standards
Ecuador	Comptroller General of the State	Code of Ethics
Honduras	Superior Court of Auditors	Probity and Ethics Committees
Honduras	Superior Court of Auditors	Integrated System of Sworn Declaration of income, Assets and Liabilities (SIDJIAP)
Peru	Comptroller General of the Republic	Prevention Programme during election period
Peru	Comptroller General of the Republic	Verification of sworn declaration of income and assets
Venezuela	Comptroller General of the Republic	Bodies and Entities Registration System
Venezuela	Comptroller General of the Republic	Electronic Sworn Declaration of Assets System
Venezuela	Comptroller General of the Republic	Administrative Registration System for Public Sector Bodies and Entities

2.- REPORTING TOOLS

COUNTRY	INSTITUTION	TOOL
Brazil	Court of Auditors of the Union	Ombudsman and Citizen Complaints
Chile	Comptroller General of the Republic	Comptroller and Citizen: Reporting Online
Costa Rica	Comptroller General of the Republic	Electronic Reporting
Ecuador	Comptroller General of the Republic	Public Hearings

Ecuador	Comptroller General of the State	Management of Ethical Affairs, Citizen Participation and Asset Control
Ecuador	Comptroller General of the State	1800 ETICOS Telephone Reporting System
Ecuador	Comptroller General of the State	Dedicated emails
El Salvador	Court of Auditors of the Republic	Instrument for processing citizen complaints
Honduras	Superior Court of Auditors	Response System for Citizen Complaints
Mexico	Superior Audit Office of the Federation	Ethical Line for Citizen Complaints
Peru	Comptroller General of the Republic	National System of Response to Complaints (SI-NAD)

3.- AUDIT TOOLS

COUNTRY	INSTITUTION	TOOL
Chile	Office of the Comptroller General of the Republic	Massive Public Entity Database Cross-Referencing
Chile	Office of the Comptroller General of the Republic	Municipal Budget Report (IPM) known as "Municipal Traffic Light".
Chile	Office of the Comptroller General of the Republic	Comptroller and Citizen: Online Supervision
Ecuador	Office of the Comptroller General of the State	Autoaudit
El Salvador	Court of Auditors of the Republic	Governmental Audit Manual
El Salvador	Court of Auditors of the Republic	Specific Technical Standards for Internal Control
Peru	Office of the Comptroller General of the Republic	Accountability System

4.- TOOLS THAT INCLUDE PARTNERS

COUNTRY	INSTITUTION	TOOL
Chile	Comptroller General of the Republic	Comptroller and Citizen
Colombia	Comptroller General of the Republic	Forums of Interest to Citizens "Fight Against Corruption"
Ecuador	Comptroller General of the State	National Plan for the Fight against Corruption of the Transparency and Social Control Office
Paraguay	Comptroller General of the Republic and Centre for Judicial Studies	Campaign: "Demand. Control. Report"
Peru	Comptroller General of the Republic	Youth Audit Programme

5.- TOOLS OF NON-SAI BODIES

COUNTRY	INSTITUTION	TOOL
Argentina	Anti Corruption Office	Comprehensive System of Sworn Declarations of Assets of Public Officials
Ecuador	Committee on Citizen Participation and Social Control	Reference Guide for the Exercise of Accountability
El Salvador	Transparency and Anti Corruption Undersecretariat	Accountability of Executive Body Entities
Mexico	Secretariat for Public Affairs	Asset Declarations for Public Officials: Warning System
Mexico	Secretariat for Public Affairs	Asset Declarations for Public Officials: OMEXT

III. RECOMMENDATIONS FOR IMPLEMENTATION OF TOOLS

The successful adoption and implementation of the instruments identified in this toolkit naturally requires the advice of those with prior experience. Each tool description therefore includes the identity of the respective expert, be they auditors or IT developers, and the respective official OLACEFS liaison of the SAI concerned.

We have also included some methodological suggestions at the end of each chapter, proposing the first steps to take in implementing these tools. Our guidelines are a rough sketch as it is expected that in order to fully understand and evaluate the tools, technical support will be required.

Generally the implementation of any type of tool requires a diagnosis of the problems or risks they seek to prevent, detect or audit. The usual methods for this are to conduct interviews with key actors and experts and carry out surveys amongst stakeholders.

It is advisable to also review the framework of powers available to the SAI in question and the corresponding regulations. Information should be gathered on international

practices similar to that presented in this toolkit (bearing in mind that only instruments developed in Latin America and the Caribbean are dealt with here) to become acquainted with other implementation strategies.

Ideally, all aspects of the implementation of the tool should be looked at, including the number of staff required, strategy, budget, work methods, objectives and the indicators to measure their impact and time planning (Gantt chart).

According to the difficulty of implementing each tool, we recommend a short pilot and evaluation of its results to make the modifications necessary to proceed to the final implementation.

It is very important to monitor and collect information according to established indicators in order to analyze - at least once a year - the progress and achievements of the tool in question.



CHAPTER ONE

TOOLS FOR THE PREVENTION AND DETECTION OF CORRUPTION



CHAPTER ONE

TOOLS FOR THE PREVENTION AND DETECTION OF CORRUPTION

In this chapter the following prevention tools will be presented:


COUNTRY	INSTITUTION	TOOL
Argentina	General Audit Office of the Nation	Integrated Programme of Institutional Communication
Brazil	Court of Accounts of the Union	Disqualification Register
Chile	Comptroller General of the Republic	Register of Convictions
Costa Rica	Comptroller General of the Republic	Inconsistencies in Affidavits Systems
Cuba	Comptroller General of the Republic	Risk prevention plan
Ecuador	Comptroller General of the State	Sworn Declaration of Assets System
Ecuador	Comptroller General of the State	Internal Control Standards
Ecuador	Comptroller General of the State	Code of Ethics
Honduras	Superior Court of Auditors	Probity and Ethics Committees
Honduras	Superior Court of Auditors	Integrated System of Sworn Declaration of income, Assets and Liabilities (SIDJIAP)
Peru	Comptroller General of the Republic	Prevention Programme during election period
Peru	Comptroller General of the Republic	Verification of sworn declaration of income and assets
Venezuela	Comptroller General of the Republic	Bodies and Entities Registration System
Venezuela	Comptroller General of the Republic	Electronic Sworn Declaration of Assets System
Venezuela	Comptroller General of the Republic	Administrative Registration System for Public Sector Bodies and Entities

Country	Argentina 
Institution	General Audit Office of the Nation (AGN)
Autonomy	Constitutional (Article 85 COP of the Nation)
Name of Tool	Integrated Programme of Institutional Communication
Year Created	2006
Purpose of Tool	<p>The Integrated Programme of Institutional Communication aims to disseminate the work of the General Audit Office and bring institutional management to citizens.</p> <p>The programme is a response to the need to provide citizens with different means of access to information to promote transparency of management and accountability.</p>
Tool Description	<p>Initially the website was used as a means of publishing information about the agency, but a need was identified for other forms of dissemination in order to guarantee that citizens received information on audit topics. To ensure that citizens are informed about the management of the agency in matters relating to public control, different tools and media are used that attempt on the one hand to achieve greater impact through repetition, and on the other to reach different segments of the population.</p> <p>Also, by incorporating information technology tools the public are familiar with and use regularly (email, social networking, websites), communicating institutional events can be achieved more effectively and transparency of institutional management promoted, helping in turn to prevent corruption.</p>
Design and Methodology	<p>The design of the programme is based on the three pillars of communication: active, passive, interactive.</p> <ul style="list-style-type: none"> - Active communication is based on the concept of attracting citizens to the source of information. For example, public presentations of reports and the open sessions at the College of Auditors General. - Passive communication involves publishing information in different media so that citizens have all the necessary information should they wish to refer to it. There is a constant challenge to keep the website up-to-date and the contents interesting. Clear language is used for communicating via press releases - "AGN Report" - and documents and reports with fact sheets on the website. - Interactive communication focuses on real exchange and the creation of an agency-citizen link as a participative form of institutional management. In this case information is exchanged via the social networks; Internet 2.0 - such as the blog "agnprensa"; the twitter account "@prensa agn"; the Youtube channel "agnauditoria"; and the institutional email address informacion@agn.gov.ar <p>The programme is conducted by our Departments of Media & Communications and Institutional Relations & Conventions.</p>

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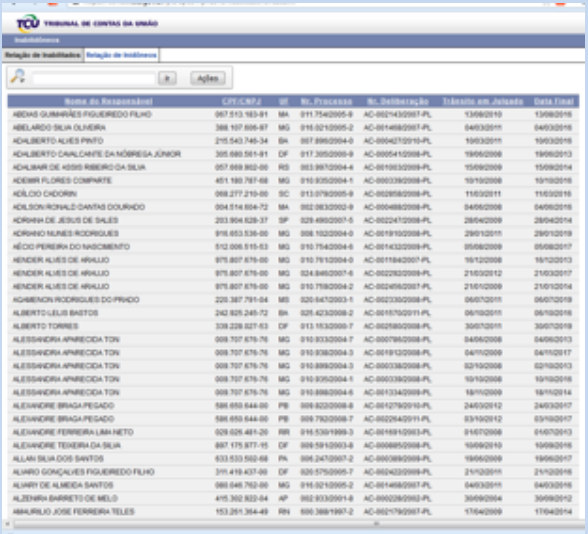
Cost	Funding is national and the budgetary cost is that which corresponds to the formal structure of the departments involved.
Timetable for Implementation	Six months
Results	<p>As a result of the conscious and pro-active work of the AGN to generate a link with citizens, it has received and attended to more than 300 queries per year of various kinds (requests for information, complaints, reports).</p> <p>In addition, the publication of reports accompanied by fact sheets which facilitate access to the information through a one or two page summary, has had a positive impact in society and amongst stakeholders.</p> <p>As for social media, the reports have had a special impact on civil society, with nearly 800 followers on Twitter and over 4,600 plays of institutional videos on the Youtube channel.</p> <p>In addition, the contents of the fact sheets and electronic newsletters are used by the local press and disseminated in print and on television, thus increasing the social impact.</p> <p>In general it can be said that the programme has received a high level of recognition from both the public and the press.</p>
Lessons Learned	<p>From analysing the results it can be said that the impact achieved in society using the "integrated" management of different communication strategies, is greater than if communication initiatives had been isolated and not sustained over time. Also, the 2.0 information and communication technologies have contributed to forming a relationship with citizens to the extent that they are no longer mere consumers of information but rather participatory subjects in the task of government control.</p> <p>The impact of the reports in the press through the different communication strategies has resulted in an amplifying effect of the control task performed by the institution. As such, social control (horizontal accountability) is brought about, enriching and complementing the task of public government control and extending the work of the AGN beyond its strictly accounting role to act as a mechanism of information, guardianship and safeguarding of the public interest.</p> <p>An ongoing challenge is to create new links with citizens using the available and changing technological tools. This involves continuous monitoring of social communication habits whilst at the same time strengthening traditional communication channels to reach those sectors that do not have regular access to technological tools.</p>
Knowledge Transfer	There has been no formal transfer of knowledge to other SAIs, however this experience has been shared with other SAIs and OLACEFS commissions through the questionnaires we have responded to.
Documents	<p>Institutional web page http://www.agn.gov.ar From the auditor to the citizen. Public reporting http://www.agn.gov.ar/reportagn/mailling/boletintablas26.html Public hearing by the Riachuelo http://www.agn.gov.ar/reportagn/mailling/boletintablas31.html</p>


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Documents	<p>Public sessions of the Meeting of the Board of Auditors http://www.agn.gov.ar/ Access to information - Minutes of the Board http://www.agn.gov.ar/reporte_agn/mailling/boletintablas20.html Social impact in the media http://www.agn.gov.ar/informe_despouy/impacto_social.pdf Youtube http://www.youtube.com/user/AGNAuditoria?ob=0&feature=results_main Facebook http://www.facebook.com/people/Auditor%C3%ADa-General/100002676973910 Twitter http://twitter.com/#!/prensaAGN Example of an electronic newsletter: http://www.agn.gov.ar/reporte_agn/mailling/boletintablas20.html</p>
Contact	<p>Email: relacionesinstitucionales@agn.gov.ar y prensa-agn@agn.gov.ar Tel.: (54-11) 4124-3775</p>
Illustrations	


Country	Brazil 
Institution	Court of Accounts of the Union
Autonomy	Constitutional (Article 71 COP)
Name of Tool	Disqualification Register.
Year Created	The system was created in 2010, however the list of unsuitable and disqualified persons existed before, based on Article 60 of the Organic Law of the Court of Accounts of the Union (LOTJU). Previously it was a local system in Access.
Purpose of tool	<p>The register was created to facilitate access to information for individuals with a ban from holding public office or functions. The problem was having to check different court resolutions one-by-one to verify the existence of a sanction.</p> <p>This system also allows for the management of the court's decisions once there is an enforceable ruling.</p>
Tool Description	The register contains information on individuals who have been banned from holding public office or functions due to committing serious irregularities. The register is published on the website of the TCU for consultation by society and other bodies and public entities.
Design and Methodology	The tool was implemented in an Oracle data bank using the Apex application as a query interface. The methodology consisted of structuring the information contained in the court's decisions so as to make it transparent to society and guide the actions of public bodies empowered to provide public employment.
Cost	Developed internally with the use of Apex tools, TCU servers. The Apex tool should be acquired at market price.
Timetable for Implementation	The tool was developed in Apex from an existing Access tool, in around two months. The time needed to develop the system in another institution will depend on the amount of data and the architecture of the information.
Results	The end result is the existence of easily accessible information available to society and other public bodies on those disqualified from holding public office or exercising public functions for committing serious irregularities
Lessons Learned	The existence of structured information, available to society and necessary for implementing controls, is important for the effectiveness of sanctions, penalties or restrictions imposed in administrative, civil and criminal areas. For this reason it is necessary that the working model (processes, audits and decision making) facilitates the structuring of the information it delivers, promotes the gathering of information, and in turn facilitates the development of management reports, statistical analysis and performance indicators. One of the biggest problems, as yet to be resolved, is the automatic determination of the date of the ruling, which is calculated from the moment of the notification of the judgment.


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Knowledge Transfer	It has not been shared with other SAIs.
Tool Documents	https://contas.tcu.gov.br/pls/apex/f?p=2046:4:5311853430847113
Contact	Noemia Matayoshi. Teléfono: (55 61) 3316-7884 olacefs@tcu.gov.br scbex@tcu.gov.br
Illustrations	

Country	
Institution	Office of the Comptroller General of the Republic
Autonomy	Political Constitution (articles 98 to 100)
Name of Tool	Register of Convictions and Disqualifications (HERMES)
Year Created	2010. An old database connected to a local system is also used, in parallel and only for queries.
Purpose of Tool	<p>To comply with the provisions of Article 38, letter e of Law 10.336, Organization and Functions of the Comptroller General's Office, which states that this control entity should keep an up-to-date roster of persons convicted of crimes or misdemeanours subject to public prosecution or disqualified by the courts to serve in public posts, and will not be able to register any decree or resolution to appoint to public office anyone affected by a judgment of the foregoing nature, to which end the judges will inform the Comptroller General's Office of all sentences imposed.</p> <p>Also, in accordance with Article 61 of Law 20.000, which sanctions the illicit traffic in narcotic drugs and psychotropic substances, a register is kept of all attorneys who have defended drugs-related cases. If it is determined that a lawyer working as a public official, being disqualified to do so, has participated in the defence of such a case, this fact is communicated to the head of the corresponding institution for investigation and to apply sanctions where appropriate.</p>
Tool Description	<p>The HERMES system is a register containing the data of people who have been convicted of a crime or misdemeanour and as an accessory penalty are banned from holding public posts or positions. It also contains data on lawyers who have defended drugs-related cases.</p> <p>The system is a tool for recording and consulting which allows for the detection of disqualification from public positions that may affect applicants and/or officials of the state administration. When this happens, the CGR communicates the fact to the head of the respective service so that the measures dictated by the law may be taken.</p> <p>It should be noted that a new system is currently being developed that will allow the Comptroller General's Office to connect with the databases of the country's courts. This will result in faster and more efficient access to information through the interoperability of the databases.</p>
Design and Methodology	It is a reference tool available only to authorised officials for the purpose of checking if there are impediments to entry and performance in the state administration.
Cost	The Project cost US\$ 71.000.-
Timetable for implementation	Design: eight months. Operative: three years.

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Results	Detects those who violate related legislation, particularly crimes committed by public officials and cases of a lack of a probity.
Lessons Learned	The main lesson is related to the enormous value of cross-referencing data on current or potential public officials which allows for the detection of any of the aforementioned irregularities. Interconnection with the databases of the judiciary will see this tool further refined by preventing gaps in information.
Knowledge Transfer	The use of the tool is internal and as such knowledge has not been transferred to other entities.
Documents	Manuals and practical guides are available within the system itself, in addition to templates for its practical use.
Contact	Luisa Luzzi Montes de Oca. Registration Unit of the State Administration Personnel Division. Email: lluzzi@contraloria.cl Tel: (56-2) 24021126
Illustrations	

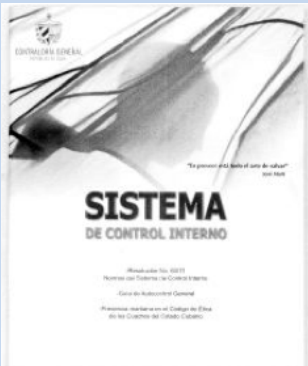
Country	Costa Rica 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 183 COP)
Name of Tool	Inconsistencies in Affidavits Systems
Year Created	2009
Purpose of Tool	This tool aims to detect corruption through facilitating the preliminary verification of the quality (accuracy and truthfulness) of the proprietary information reported by officials.
Tool Description	It is a computer system designed by the Office of the Comptroller General of the Republic which compares information provided by public officials in their affidavits regarding assets, with information from various national registries, for example property and corporations records.
Design and Methodology	<p>It was developed by the Information Technology Unit and is administered by the Department of Complaints and Investigations of the Operative and Evaluative Audit Division and as such has access to information in various databases of the national registries mentioned above. Commercial systems such as Oracle Discover and Click View are used as complements. The system verifies that the information provided by officials about their assets and their participation in corporations match that which is held in national registries. Access to databases is available thanks to various cooperation agreements with other public bodies.</p> <p>It seeks to address the need to authenticate the veracity of the declarations of assets made by officials, to investigate and clarify any inconsistencies and, where appropriate, seek sanctions established by current legislation.</p>
Cost	The system was developed and implemented with the CGR's own funding.
Timetable for Implementation	First version, one year; second version, six months.
Results	Its contribution has been valuable as it has identified inconsistencies both in the review of affidavits and in complaints received by the institution which has allowed those questioned to be held accountable.
Lessons Learned	Along with the progress in the implementation of technological tools, of note is the interagency support and coordination in accessing the various databases of the different state institutions.
Knowledge transfer	To date the Office of the Comptroller General has not transferred the tool to another SAI.
Tool Documents	So far the system has documentation on the requirements and detailed design, both in Word format and database, and can be found at the Information Technology Unit.

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<p>Contact</p>	<p>Johnny Romero Rojas, System Developer. Email: johnny.romero@cgr.go.cr</p> <p>Rocío Alfaro Vargas, Complaints and Investigations Department Supervisor and System Administrator. Email: rocio.alfaro@cgr.go.cr</p> <p>Tel.: (506) 2501-8650 Rocío Alfaro Vargas (506) 2501-8190 Johnny Romero Rojas</p>
<p>Illustrations</p>	

<p>Country</p>	<p>Cuba </p>
<p>Institution</p>	<p>Comptroller General of the Republic</p>
<p>Autonomy</p>	<p>Legal (Article 3 Law N° 107, 2009)</p>
<p>Name of tool</p>	<p>Risk Prevention Plan</p>
<p>Year Created</p>	<p>2011</p>
<p>Purpose of Tool</p>	<p>The Risk Prevention Plan is part of the Internal Control Programme and should be considered not only a working management tool but also as a tool to bring cohesion to and mobilize worker participation, which undoubtedly helps to advance the institution, boost efficiency and improve critical analysis of extraordinary events, in particular their causes and the conditions in which they occur.</p>
<p>Tool Description</p>	<p>A basis is established for identifying and analysing the risks facing bodies, agencies, organizations and other entities in achieving their objectives. After classifying risks as internal and external, by processes, activities and operations, and evaluating key weak points, control objectives are determined and the Risk Prevention Plan is used to define how they will be managed.</p>
<p>Design and Methodology</p>	<p>The risks associated with the processes are classified according to relative importance, taking into account the probability of their occurrence which may be Low, Medium or High.</p> <p>This classification determines the character of the control objectives, that is to say what the desired effect is of implementing measures to prevent or reduce the occurrence of possible adverse events caused by risks. Depending then on the type of risk, its relative importance and likelihood of occurrence, the organization will devise long-, medium- or short-term measures. This process is carried out by those at the very top of the organization, promoting the active participation of the workers.</p> <p>Each of the departments, according to the control objectives and bearing in mind the risks and control measures, put together the Risk Prevention Plan which must be commensurate with the functions, processes and activities they carry out, whether their own or those that make up the process of another area, department or organizational unit. The most essential and representative parts of these plans feed the prevention plan of the body, agency, organization or superior institution, which generally includes risks that threaten the achievement of their goals and missions.</p> <p>For the endorsement and analysis of the effectiveness of the plan, every organization in the Committee for Prevention and Control and the collegiate management body establishes checking and evaluation periods, and the plan itself should include self-monitoring measures to assess the effectiveness and performance of the proposed measures.</p> <p>During the development of the Risk Prevention Plan, risks, possible adverse events, measures to be applied are identified and those responsible, those who will execute the plan, and dates of compliance with the measures are decided on.</p>
<p>Cost</p>	<p>The cost of implementing the Risk Prevention Plan cannot be estimated as it is part of the strategy and management methods of the CGR.</p>


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Timetable for implementation	<p>Since 2002, through Resolution 13 of the Minister of the then Ministry of Audit and Control, the Plan for the Prevention of Indiscipline, Illegality and Manifestations of Corruption was implemented, which, under the rubric of Resolution 60/11 "Standards for the Internal Control System" of the Comptroller General of the Republic 2011, was integrated into the internal control system of each body, organism and economic organization of the country and is mandatory.</p> <p>As stated, its current name is the Risk Prevention Plan.</p>
Results	<p>After the implementation period set out in the rules, today all the economic organizations in the country have their Risk Prevention Plans which are routinely evaluated as part of the administration's supervision and monitoring duties and the operations of the Committee for Prevention and Control.</p> <p>Self-monitoring is regarded as one of the Risk Prevention Plan's measures to gauge the effectiveness of actions and of proposed control objectives. All control activities carried out by the National Audit System evaluate the effectiveness of the internal control system implemented by the entities, and as part of this process criteria are issued on the effectiveness of implemented plans. The most important results of the control activities performed by the CGR are routinely discussed at meetings of the Council of Ministers, as is the case of the audits for the various stages of the state budget, the comprehensive state monitoring of the agencies of the Central State Administration and the national internal control checks conducted annually by the CGR.</p>
Lessons Learned	<p>Causes and conditions analyses carried out on the facts submitted and the assessments made as to the effectiveness of the Risk Prevention Plan are available in the interest of conveying the experience and the warning therein, to the whole system. Similarly, the participation of workers the contribution of their practical experiences is of vital importance.</p> <p>Also, work with management is undertaken in order to systematize the integration of action plans resulting from control activities carried out on the internal control system of each entity.</p>
Knowledge Transfer	<p>Beyond the training activities that take place in the country to furnish organizations with the skills needed to use the tool, the experience is taught as part of an annual branch course - "Tools of prevention in the fight against corruption" - to participating SAIs, and includes visits to companies and institutions so that participants can appreciate the feasibility and utility of the tool through practical experience.</p>
Tool Documents	<p>Resolution 60, 2011 of the Office of the Comptroller General of the Republic "Rules of the Internal Control System". This can be found on the website www.contraloria.cu.</p>
Contact	sonia.beretervide@contraloria.cu
Illustrations	

Country	<p>Ecuador</p> 
Institution	Office of the Comptroller General of the State
Autonomy	Constitutional (Article 204 CR)
Name of Tool	Sworn Declaration of Assets System
Year of Creation	2000
Purpose of tool	To prevent unjust enrichment and comply with legal provisions on the presentation by all public servants of the Sworn Declaration of Assets.
Tool Description	The law governing affidavits of assets provides that officials elected by popular vote, those who are freely appointed and dismissible, those of the security forces, public officials, authorities and officers and judges, among others, must file their financial disclosures of assets to the Office of the Comptroller General, which in turn will verify the information.
Design and Methodology	Asset declarations must be filed having been notarized before the Office of the Comptroller General, as per the form available on the institution's website, to then be recorded in a database and the physical medium properly filed. The Directorate of Ethics Issues, Citizen Participation and Asset Control performs preliminary checks and tests on declarations according to the rules and specific procedures that have been developed for this purpose.
Cost	No budget estimate available.
Timetable for implementation	It is an ongoing process within the value adding or mission processes of the Office of the Comptroller General of the State.
Results	Compliance with anti-corruption conventions and identification of evidence that may indicate illicit enrichment.
Lessons Learned	Systematized controls for recording, filing, tracking, verification and examination of asset declarations must constantly be improved to make the procedures and results of control actions more effective and efficient.
Knowledge Transfer	The control of declarations is a specific function of the Comptroller General of the State. There has been no transfer of knowledge to other SAIs.
Tool documents	www.contraloriagob.ec
Contact	coordinacion@contraloriagob.ec

Country	Ecuador 
Institution	Office of the Comptroller General of the State
Autonomy	Constitutional (Article 204 CR)
Name of tool	Internal Control Standards
Year Created	2002
Purpose of Tool	To promote the improvement of internal control systems and public sector management in relation to the use of state resources and the achievement of institutional goals.
Tool Description	They provide a framework to regulate and guarantee the actions of managers and workers of every entity or body, according to their ability and the legal nature of the entity, in order to develop, pass and implement internal controls that provide reasonable assurance of the safeguarding of their assets.
Design and Methodology	Standards developed based on the COSO and COSO ERM report.
Cost	No budgetary estimate available.
Timetable for Implementation	It is an ongoing process. In 2009 the standards were updated and reissued. They are constantly being revised.
Results	Discipline and regulation of the public administrators of state resources.
Lessons Learned	Administration without standards and evaluation is fertile ground for the misuse of state resources.
Knowledge Transfer	To all citizens.
Tool documents	www.contraloriagob.ec
Contact	coordinacion@contraloriagob.ec

Country	Ecuador 
Institution	Office of the Comptroller General of the State
Name of tool	Code of Ethics
Autonomy	Constitutional (Article 204 CR)
Year Created	2012
Purpose of Tool	To provide the motivation in the workplace to live by the values set out in the code on a daily basis; and that such values should inspire and guide all actions, both corporate as well as those carried out by members of the organization, aimed at implementing the institutional mission.
Tool Description	Encapsulates the institutional identity expressed as corporate values of the organisation.
Design and Methodology	The Code of Ethics is based on principles outlined in the Constitution of the Republic of Ecuador; on the principles of the State Comptroller General's Office, expressed in the constitutional mandate and its mission and vision; on the ISO 26000 standard of Social Responsibility; on the different surveys and workshops carried out nationally with the public servants of the Comptroller General's Office; and on the INTOSAI Code of Ethics.
Cost	No budgetary estimate is available
Timetable for Implementation	Permanent
Results	Discipline and regulation of the officials of the Comptroller General's Office according to ethical principles.
Lessons Learned	Dissemination, maintenance, assessment and constant adjustments to the Code of Ethics are required.
Knowledge transfer	To all officials of the Comptroller's Office and public entities under its control.
Tool documents	www.contraloriagob.ec
Contact	coordinacion@contraloriagob.ec

Country	Honduras 
Institution	Superior Court of Auditors (TSC).
Autonomy	Constitutional (Article 222 CR)
Name of Tool	Probity and Ethics Committees.
Year Created	2006
Purpose of tool	To establish a system of transparency for the management of public servants through the creation, integration and operation of the Committees on Probity and Public Ethics and the issuance of rules for their operation and integration. In this way the Directorate of Probity and Integrity seeks to establish a system of state transparency within the Civil Service beginning with the adoption of legal regulations aimed at controlling the duties and actions of public servants within a legal and ethical framework, implementing training in order to achieve changes in attitude, and strengthening the moral principles of family ethos due to the high level of corruption in public institutions.
Tool Description	The committees are a working team consisting of five public servants directly elected by staff of the respective institution, who work in government public sector agencies to promote compliance with the standards of ethical conduct. The office lasts two years and committee members, who may be reappointed, must be of acknowledged good character.
Design and Methodology	<p>They were created by Legislative Decree N.36-2007, published October 24, 2007 in the official journal La Gaceta N.31.439.</p> <p>The point of departure was the conviction that ethics in the performance of public service is one way to preventing and fighting corruption which threatens coexistence and social concord and undermines the values of democracy and morality.</p> <p>These committees are administered by the Directorate of Probity and Ethics of the TSC, from their formation through their follow-up to the review of work plans, monitoring of activities and reconfiguring. Various assessment methods are used to pinpoint strengths and weaknesses and implement a support plan.</p> <p>In passing the law, a code of ethical conduct and rules for the integration and operation of the Committees of Probity and Ethics were established. Currently, Article 53 of the Organic Law of the Court of Auditors establishes the requirement for the creation of Probity and Ethics Committees in state institutions and declares that these committees shall be responsible for conducting special investigations ex officio or at the request of a party where they judge there is clear evidence of a violation of the Code of Conduct for Public Servants. At the same time they have the authority to determine, categorise and apply sanctions under current legal regulations.</p> <p>Implementation was gradual, initially concentrating on conveying the message. All members of institutions are involved in choosing committee members. This takes place at a general meeting in the presence of the highest authorities of the TSC.</p>
Cost	The average cost of implementing committees in institutions ranged from U.S. \$1,500 to U.S. \$2,000. There are no estimates for the costs of monitoring, induction and technical support offered by the SAI. Each entity finances its committee.

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Timetable for Implementation	The project started in 2006 and is ongoing. 60 days is given to form a committee.
Results	There are 282 committees in operation in 56% of the public institutions in Honduras. Nearly 65,000 public officials have been trained.
Lessons Learned	In spite of resistance amongst some management bodies, the tool has been successfully implemented and serves its purpose. The necessary ongoing technical support, nationwide, is inadequate due to shortages in staff and budget.
Knowledge Transfer	The experience was shared with the Comptroller's Office of Ecuador in 2007.
Documents	Documents: http://www.tsc.gob.hn/probidadyetica.html
Contact	Wendy Suyapa Zelaya Email: wzelaya@tsc.gob.hn

Illustrations

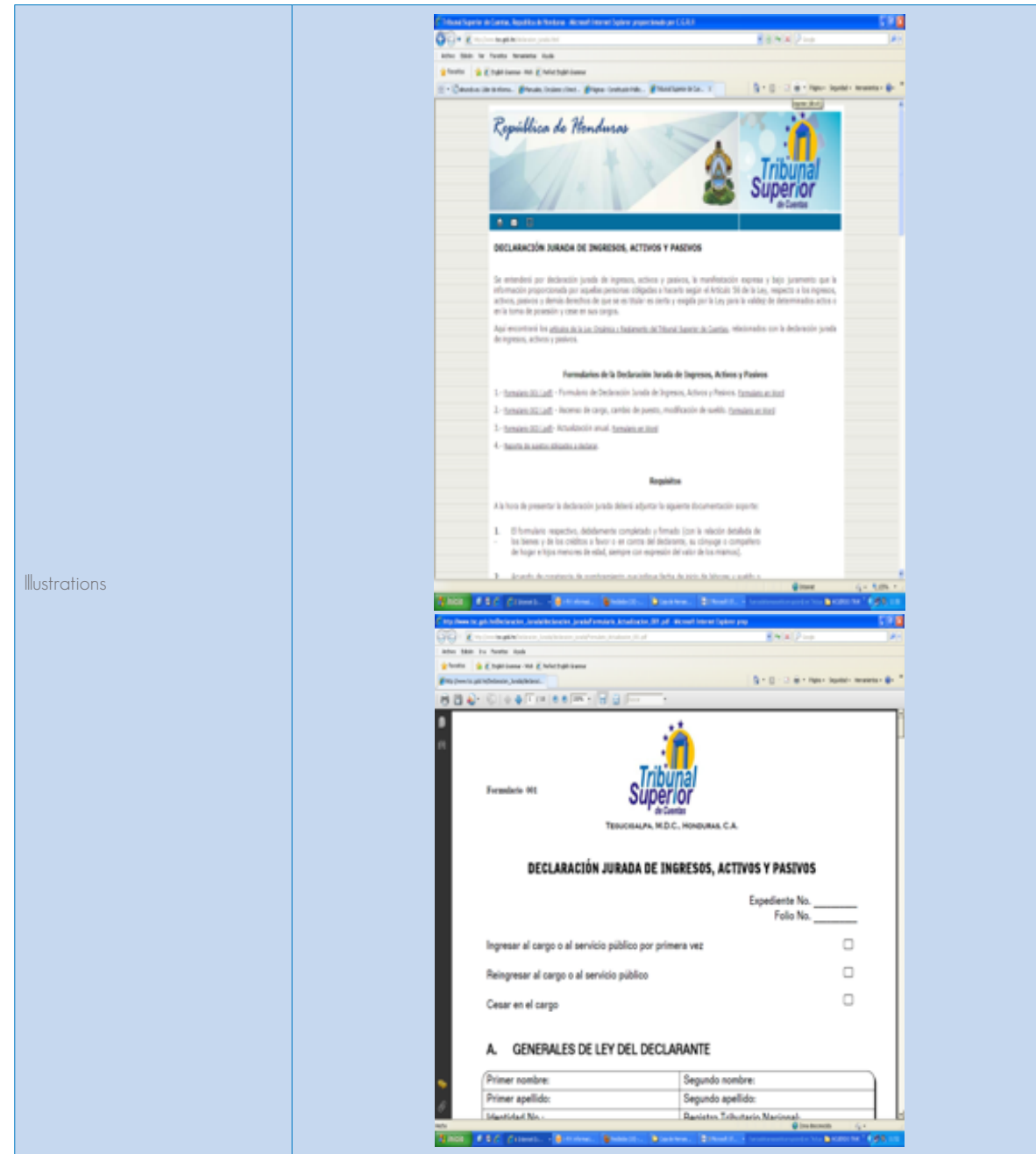


Country	Honduras 
Institution	Superior Court of Auditors
Autonomy	Constitutional (Art. 222 CR)
Name of tool	Integrated System of Sworn Declarations of Income, Assets and Liabilities (SIDJIAP)
Year Created	2010
Purpose of tool	This new system aims to promote policies and tools of transparency and the fight against corruption through the control of the asset declarations of certain bound parties.
Tool Description	The Integrated System of Sworn Declarations of Income, Assets and Liabilities (SIDJIAP) is a tool to capture, log, validate, classify, evaluate, verify, research, and monitor the information provided.
Design and Methodology	<p>It consists of a declaration made on a standard form available on the institutional website. Any declaration submitted is electronically filed and later verified, checked, rejected or approved by the Court of Auditors.</p> <p>The information provided supports research, prevention, detection, and the combating of illicit enrichment and conflict of interest as it interconnects with the computer systems of other relevant public sector entities such as the Property Institute, the Commercial Register, the Executive Revenue Directorate and the National Banking and Insurance Commission. There is also a database connected to and fed by the human resources units of public sector institutions.</p> <p>Furthermore, it allows for the annual analysis of the assets and income history of bound parties and has an alarm system. It electronically processes information on income, assets and liabilities and validates information required by both internal and external users, providing them with modules of queries, reports, statistics etc. As such, declaring online is made easier for public servants.</p>
Cost	Financial support from the Swedish Development Cooperation Agency and the World Bank which ended with the system's implementation in 2011.
Timetable for implementation	The development of the system took more than a year before being tested. For an optimal technology platform, specialized equipment needed to be purchased prior to the system's implementation.
	Implementation is a gradual process and continues to this day. It started with the training of internal users. A pilot institution was chosen and in two months the following has been accomplished: training, direct accompaniment from human resources and parties bound to make declarations for the uploading phase, receptions, checking resources, content analysis and group consultation.


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Results	<p>The integrated nature of the system has allowed for a consistency in the information provided by declarants by establishing mandatory data that impede information being sent or presented without first complying with the requirements of the law.</p> <p>The incorporation of the verification and content analysis process, which is performed after the presentation of the statement, provides the accuracy of information necessary for the process of further investigation. This creates awareness among declarants about the care to detail necessary when making a sworn declaration.</p> <p>Complete digital records of declarants, duly ordered, classified and with required safety measures in place means it is no longer necessary to handle physical records.</p> <p>Any inconvenience caused by filling in declarations the first time is offset by the ease of access to information afterwards, and the low probability of making errors with forms, figures, deadlines and other information.</p> <p>The SAI of Honduras has completed annual update processes for the 89 parties bound by law, and for first-time declarations of 263 parties bound by provisions, along with some changes in salaries and promotions.</p> <p>In the first stage, the process of collecting data was performed on 42 institutions, totalling more than 3,700 statements uploaded in different versions.</p>
Lessons Learned	<p>Convention can be a counterproductive element in any process of change, especially when that process involves technology and a high degree of detail in primary reviews, and this often causes discomfort until people can see the benefits.</p> <p>Given the integrated structure of the processes, it is necessary to have an infrastructure in place that accommodates the needs and requirements of both sectors (SAI-Bound parties) in terms of technology, training and technical and operational staff. Without this it is impossible to deal with all the bound parties nationwide.</p> <p>As the tool has become established, its benefits for accessing and for the management and optimization of reliable information - critical to investigating illicit enrichment - have been observed first hand.</p>
Knowledge Transfer	So far there has been no formal action taken to transfer knowledge. However views have been exchanged with other SAIs, such as Ecuador's, and with the Follow-up Mechanism for the Inter-American Convention against Corruption, through questionnaires and the country evaluation which includes the SAI of Honduras.
Documents	<p>Declaration forms are available on the website: www.tsc.gob.hn/declaracionesjuradas.hn</p> <p>And via the intranet of institutions considered safe: http://sistemadj:8052/</p>
Contact	<p>Delia Karina Mejía Cotto</p> <p>Email: dmejia@tsc.gob.hn</p> <p>Tel: (504) 2228-0813</p>

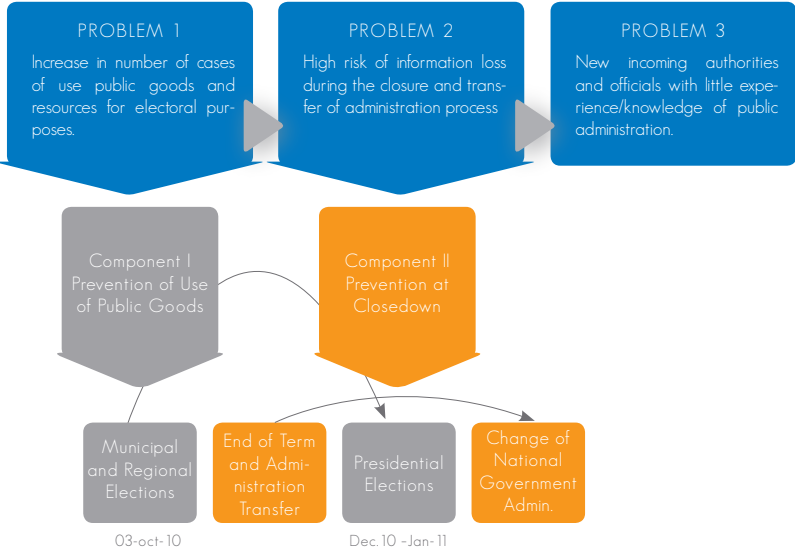
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Illustrations

Country	Peru 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 82 CP)
Name of Tool	Prevention Programme during Election Period.
Year Created	2010
Purpose of Tool	<p>To implement activities in the election period 2010 - 2011 to reduce the risk of the use of public goods and resources (G/R) for electoral purposes and implement coordinated actions for an orderly end of the administration term and a transparent administration transfer process.</p> <p>The specific aims fall within the framework of preventive education and immediate implementation of a control system.</p> <ul style="list-style-type: none"> •Preventive Education <ol style="list-style-type: none"> 1. Educate different electoral actors (Special Electoral Juries, NGOs, Media) and voters, in order to coordinate efforts against the use of G/R for electoral purposes. 2. Inform the authorities about bans on the use of G/R for the purpose of proselytizing, propaganda, publicity or any other use for or against candidates, parties, movements or electoral choice. 3. Discourage public officials from using G/R and so reduce injury to the State. <ul style="list-style-type: none"> •Control System <ol style="list-style-type: none"> 4. Implement apparatus for the coordinated and timely handling of confirmed cases of use of G/R. 5. Serve as observers during the administration transfer process.
Tool description	The prevention programme for the election period was designed to be applied in the local and regional government elections of 2010 and the national government elections of 2011. The programme included 2 components: Component I, "Preventing the use of public goods and resources for election purposes", and Component II, "Prevention at End of Term and Administration Transfer". Please see graphic:

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Tool description	<p>Graphic 1 : Components of Prevention Programme for the Election Period 2010 -2011</p>  <p>The diagram illustrates the components of the prevention programme. At the top, three blue boxes represent 'PROBLEM 1' (Increase in number of cases of use public goods and resources for electoral purposes), 'PROBLEM 2' (High risk of information loss during the closure and transfer of administration process), and 'PROBLEM 3' (New incoming authorities and officials with little experience/knowledge of public administration). Arrows point from these problems to two central components: 'Component I Prevention of Use of Public Goods' (grey box) and 'Component II Prevention at Closedown' (orange box). Below Component I, a grey box indicates 'Municipal and Regional Elections' (03-oct-10). Below Component II, two orange boxes indicate 'End of Term and Administration Transfer' (Dec. 10 -Jan-11) and 'Change of National Government Admin.' (Dec. 10 -Jan-11).</p>
Design and methodology	<p>In 2010 the campaign "Postula con la Tuya" (Run with your own funds) was designed with an action methodology based around the two relevant components:</p> <ul style="list-style-type: none"> - With respect to Component I, "Preventing the Use of Public Goods and Resources for Election Purposes", the following was planned and implemented: <ul style="list-style-type: none"> • Nationwide awareness-raising workshops (in 20 regions), • Preventive Dissemination, including a website within the sites of various public and private entities; nationwide workshops on standards for risk awareness at election time. • Deterrence Mechanisms, forwarding official letters nationwide to Institutional Control Agencies (OCI) (793), to regional mayors and presidents (1,823) as well as universities (33). • Distribution of the Manual of Bans and Sanctions on the Use of Public Goods and Resources for Election Purposes (8,925). • Participation of Institutional Control Organs nationally, attending to the possible cases of infringement of the use of public goods and resources for election purposes. - With respect to Component II, "Prevention at End of Term and Administration Transfer", the following was planned and implemented: <ul style="list-style-type: none"> • Guidance documents were published - "Guidelines for the transfer and closure of the administration and management of the regional government" and "Let's see an orderly end of term and transfer for municipal administration". Also: i) internally, a distribution of copies to the functional units and the 13 Regional Offices of Control (existing in that period), ii) on a national level, copies were sent to the heads of the provincial and/or district municipalities in the provinces of Ancash, Amazonas, Ica, La Libertad and Madre de Dios. • Knowledge transfer was effected by Transfer Workshops for local government with support from the Content Development Coordinator of USAID/Peru Pro-Decentralization, in the provinces of Ayacucho, San Martín, Junín, Ucayali, Cajamarca, Loreto, Apurímac, Huancavelica, Metropolitan Lima, securing the involvement of 393 municipalities, 1,629 participants and 1,262 outgoing or reappointed officials, and incoming officials. • Involvement of the Heads of the Institutional Control Bodies (OCI) in the administration transfer process, as observers in accordance with the preventive regulatory framework of the Comptroller General of the Republic.

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Design and methodology	<p>To carry out the programme, in 2011 the campaign "Únete al Control" (Join up with Control), was created, designed around the two relevant components:</p> <ul style="list-style-type: none"> - With respect to Component I, "Preventing the Use of Public Goods and Resources for Election Purposes", the following was planned and implemented: <ul style="list-style-type: none"> • Preventive Distribution of the Manual of Bans and Sanctions on the Use of Public Goods and Resources for Election Purposes (8,925). • Internally implemented a Citizen Warning Guide, approved by Resolution of the Comptroller's Office No. 046-2011-CG dated February 17, 2011, as a summary procedure for serving citizens nationwide, involving the direct and indirect participation of institutional control bodies and organizational units in fully complying with and following the guide, whose scope of application comprised all public servants, officials, appointees, those elected by popular vote or having any contractual or employment relationship with the State - With respect to Component II, "Prevention at End of Term and Administration Transfer", the following was disseminated and distributed: <ul style="list-style-type: none"> • Guidance document "Preventive Guidelines for the Transfer and Closure of the Administration of the National Government." The following actions were carried out: i) internal distribution of copies to Institutional Control Bodies and organizational units, ii) uploading electronic version of the document to the institutional website, iii) 350 copies sent to 140 institutions nationwide. • Involvement of the Heads of the Institutional Control Bodies in the administration transfer process, as observers in accordance with the preventive regulatory framework of the Comptroller General of the Republic.
Cost	<p>Led by the Comptroller General's Office and supported by the Content Development Coordinator of USAID/Peru Pro-Decentralization who carried out training workshops in the provinces of Ayacucho, San Martín, Junín, Ucayali, Cajamarca, Loreto, Apurímac, Huancavelica, Metropolitan Lima.</p>
Timetable for implementation	<p>January to October 2010 /January to April 2011</p>
Results	<p>In 2010, with regard to preventive activities 20 training workshops were set up nationally. 650 journalists were trained, 8,925 manuals of bans printed and 1,861 preventive official letters sent to local government and regional presidents, with a total of 55,199 hits on the institutional website. A report was obtained from 644 public entities that carried out preventive activities for the National Control System; 88 incidents were deemed relevant for evaluation and were correspondingly subjected to the appropriate preventive follow-up.</p> <p>In 2011, 449 calls were received on the hotline 0 800 22227, of which 21.16% (95) were alerts on the use of public goods and resources for electoral purposes. After analysing the calls it was deemed necessary in only 43.16% (41) of the cases to pass the information on for the corresponding attention to the Regional Control Offices, the Institutional Control Bodies and Line Managers. As a result of this work, 32 cases were concluded (78.05%), eight were referred to the National Elections Board, two are subject to subsequent control, 13 were found not to be credible, and nine were referred to the administration to take action to avoid non-completion of the cases.</p>


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Lessons Learned	<ul style="list-style-type: none"> The target of protecting the correct and efficient use of public goods and resources during elections was met, responding to the cases reported by the different parties in civil society as well as identifying the functional operations of the authorities and public servants for electoral purposes. The preventive target was met of guiding and promoting nationwide the documented procedure of administration transfer carried out by officials in an electoral period, in order that they should render accounts to the elected official, informing them of state funds or assets and the results of the administration. Cooperation from international agencies has been very important for the implementation of the programme. Necessity to implement similar programmes in electoral programmes.
Knowledge Transfer	No transfer has been made so far to other SAs of public institutions.
Tool Documents	<p>Manual on Bans is available at: http://doc.contraloria.gob.pe/pdf/Manual_de_prohibiciones.pdf Join us on control activities: https://apps.contraloria.gob.pe/unetealcontrol/</p> <ol style="list-style-type: none"> Citizen Warning Guide, approved by Resolution of the Comptroller's Office No. 046-2011-CG dated February 17, 2011. Consultation Paper "Preventive Guidelines for Transfer and Closure of Administration of Local and Regional Government" in 2010. Consultation Paper "Preventive Guidelines for Transfer and Closure of Administration of National Government" in 2011.
Contact	Department of Cooperation and Prevention of Corruption Supervisor: Sally Paredes Email: sparedes@contraloria.gob.pe OLACEFS link: Oscar Galdo Email: ogaldo@contraloria.gob.pe

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Illustrations

NO PERMITAS EL USO DE BIENES DEL ESTADO PARA CAMPAÑAS ELECTORALES



Resolución Contraloría General N° 205-2009-CG

DENUNCIA LLAMANDO GRATIS 0-800-22227
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LA CONTRALORÍA GENERAL DE LA REPÚBLICA

Manual de Prohibiciones y Sanciones al Uso de Bienes y Recursos Públicos para Fines Electorales



NO USES BIENES PÚBLICOS PARA TU CAMPAÑA ELECTORAL



MUNICIPALIDAD DE TUCUTÍN

VOTA POR PEPE

DIBUJOS: LUIS ROSSELL

LA CONTRALORÍA GENERAL DE LA REPÚBLICA

¡unete al control

La Contraloría General a través del Sistema Nacional de Atención de Denuncias - SINAD, investigará el uso indebido de bienes y recursos públicos con fines electorales, sin perjuicio del rol que cumplen los organismos electorales sobre la materia.

Pueden presentar su denuncia ante el SINAD, a través del módulo "Denuncias en Línea" (www.contraloria.gob.pe) o directamente en los módulos de atención al ciudadano ubicado en nuestra sede central (Dr. Pablo Bermudez N° 274 - Jesús María) y Oficinas Regionales de Control ([ver directorio CGR](http://www.contraloria.gob.pe)).

La identidad del denunciante y el contenido de la denuncia se encuentran protegidos en la Ley N° 29542 - Ley de protección al denunciante.

» ¿Qué está prohibido utilizar?

» Sanciones

» Manual de prohibiciones

» Normativa

» Difusión

» Descargar banner

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"La Contraloría, por un futuro sin corrupción"

Country	Peru 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 82 CP)
Name of tool	Verification of Sworn Declarations of Income and Assets
Year Created	2004
Purpose of Tool	<p>Verification of officials and public servants' assets through sworn statements is performed under the legal authority granted to the Comptroller General of the Republic of Peru in accordance with the organic law.</p> <p>As the sworn declaration is a preventive tool, verifying or inspecting it contributes to the fight against corruption, deterring officials and assisting other state entities in playing their part in the anticorruption value chain.</p>
Tool Description	<p>Strategies are developed and implemented to verify and control the content of sworn declarations, selected according to risk factors and made by officials and public servants bound by law to do so.</p> <p>Since 2004, training workshops have been held for both officials and public servants required by law to file sworn declarations, and directors or heads of the General Administration Offices of institutions of different levels of government (central, regional and local). The workshops are designed to communicate the responsibilities or functions to be satisfied when using this preventive tool, as well as outlining the attributes and benefits of the Online Declarations System, designed and implemented by the Comptroller's Office since 2008.</p>
Design and Methodology	<p>The strategy has three evaluation levels: a) Risk Analysis, b) Inspection of Sworn Statements, c) Control of Sworn Statements. Each of these levels varies with regard to the following variables: duration, depth of analysis and number of affidavits evaluated. These activities are developed over the course of the year, establishing compliance with goals for each of them. In the first level of assessment, officials bound by law to file sworn statements are categorised using risk analysis techniques regarding information in the affidavit and that stored in databases or other accessible sources of information. In the case of the other levels of assessment, information recorded by the official in their sworn declarations is compared to that obtained from the consulted sources, as well as determining conformance between income and variations in capital.</p> <p>To obtain the necessary information, inter-agency agreements have been made with various state entities. A such, links have been established with the National Superintendence of Public Registries (SUNARP); with the Banking Superintendence; the Insurance and Pension Fund Administrators (SBS) to access information on debentures with financial entities; the National Registry of Identification and Civil Status (RENIEC); and an agreement is currently being negotiated with the National Superintendence of Customs and Tax Administration (SUNAT) in order to obtain non-confidential tax information. A coordinated approach is also being developed with the Financial Intelligence Unit (FIU) of the SBS to have access to information regarding officials with risk potential.</p>


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Cost	Estimated US\$ 8,000 (S/. 23.000.00) per developed asset verification. Resources correspond to the ordinary budget of the SAI.
Timetable for Implementation	Five months per developed asset verification.
Results	<p>In the last two years (2011 - 2012) risks have been detected (unauthorised increases in assets) regarding officials in all three levels of government (central, regional and local) whose affidavits were controlled. Results were passed on to the Public Prosecutor's Office which in the field of its competence instituted legal actions.</p> <p>In 2012, 31 sworn declarations of income and assets of bound officials were controlled and 11 cases (35.5%) referred to the Public Prosecutor, increasing the success rate of the control process (cases submitted to the Public Prosecutor) from the 31.4% of 2011.</p>
Lessons Learned	<p>To obtain efficient and effective results in the fight against corruption, the entities in this value chain must work on possible cases of corruption together, integrating and sharing information archived or gathered as part of their particular function.</p> <p>It is also important that the Sworn Declarations System has technological support from the outset, given the massive volume of information generated, administered and evaluated.</p>
Knowledge Transfer	There has been no transfer to other SAIs. Within Peru, training workshops are held on the correct way to fill in sworn declarations of income and assets. These are aimed at officials and public servants bound by law to file declarations, in the framework of their preventive function.
Tool documents	<ul style="list-style-type: none"> • Law No. 27482 - "Law regulating the publication of sworn statements on income and assets of officials and public servants of the state". • Law NO. 27785 - "Law of the National Control System and the Comptroller General of the Republic". • Regulations under Law No. 27482, approved by Supreme Decree 080-2001-PCM. • Directive No. 008-2008-CG/FIS - "Provisions for the Control of Sworn Declarations of Income and Assets". • Directive No. 004-2008-CG/FIS - "Provisions for the use of the Electronic Registration of Sworn Statements of Income and Assets Online". • Declarants' Manual on the use of the Online Registration System. • Head of General Administration Office's Manual for the use of the Online Sworn Declaration System.
Contact	<p>Department of Cooperation and Prevention of Corruption</p> <p>Supervisor Sally Paredes sparedes@contraloria.gob.pe</p> <p>OLACEFS link: Óscar Galdo ogaldo@contraloria.gob.pe</p>

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Illustrations


Country	Venezuela 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 287 CP)
Name of Tool	Bodies and Entities Registration System (SISROE)
Year Created	2009
Purpose of Tool	To guarantee the control and monitoring by human resources departments of bodies and entities in the public sector through the simplification of the electronic presentation of the Sworn Declaration of Assets as outlined in the following description:
Description of Tool	<p>The Registration System for Public Sector Bodies and Entities (SISROE) is an application designed in order to create a database containing basic information (physical location, contact details, highest authorities, etc.) of all bodies and entities referred to in paragraphs 1 to 11 of Article 9 of the Organic Law of the Comptroller General of the Republic and the National Fiscal Control System, namely the organs of national, state and municipal public powers, autonomous institutes, public universities, companies in which the state has a stake in the share capital, and natural or legal persons who conduct business with any government entity.</p> <p>The SISROE logs data on these institutional bodies and entities and on all officers, employees and workers who provide services to them. In addition, the system can store up-to-date and historical information on work, personal and financial matters of officials bound by law to file sworn asset declarations. In order to make a declaration, public officials must be registered by the bodies or entities where they work. The human resources departments of the various agencies and entities possess a password and are required to register their agency or entity in the system, along with institutional information such as ID card details of officials and listings of positions within the institution, as well as relevant information on movements of income and expenditure of officials, within a timeframe of five days. This allows for strict control at all times by the Comptroller General's Office over those public officials or employees required to submit sworn asset declarations as a mechanism to combat corruption.</p> <p>The system has three modules: The Registration System for Public Sector Bodies and Entities (SISROE); an internal module for the Administration of Information Registered in SISROE (SISAROE); and the System for Presenting the Sworn Asset in Electronic Format (DJPWEB).</p> <p>Due to the complexity of coordinating and implementing the information systems of the Comptroller General's Office, and ensuring their viability and integration with the e-government model promoted by Public Administration, it was necessary to have the institutional cooperation of a group of agencies and entities in the public sector who contributed knowledge, experience, expertise and technological and training support in the early stages of the project. These included the National Service of Integrated Customs and Tax Administration (SENIAT), the National Centre of Information Technologies (CNTI), the Venezuelan National Telephone Company (CANTV), the Engineering Foundation Institute for Research and Technological Development (FIIDT), the Superintendence of Electronic Certification Services (SUSCERTE), and the National Management System for Telematics Incidents (VENCET). The system was created and implemented by SAI staff.</p>

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Description of Tool	<p>Technical characteristics of the system:</p> <ul style="list-style-type: none"> • System servers: 2 physical, 2 virtual • Server operating system: Debian 6 stable version Squeeze • Programming language: PHP 5.0, HTML, JavaScript; • Database Manager: Oracle 10G • Database servers: 1
Design and Methodology	<p>For analysis: meetings, interviews and brainstorming.</p> <p>For the system design: the SAI's own methodology was applied in the system's development, based on an incrementally evolving model with constant programmed participation amongst the units involved.</p> <p>For development:</p> <ul style="list-style-type: none"> - Structured programming including object orientation. - Relational database model. - Programmed quality tests. - Periodic reviews by the SAI's requesting unit. <p>For implementation:</p> <p>Phase I: Pilot test carried out by SAI officials.</p> <p>Phase II: Pilot operational start-up in the SAI</p> <p>Phase III: Pilot operational start-up for all public officials in Venezuela.</p> <p>Phase IV: Increasing the number of system servers to ensure availability, integrity, accessibility and responsiveness.</p> <p>For deployment, the following aspects were considered:</p> <ul style="list-style-type: none"> - Security: Ensuring the confidentiality of information during transmission, storage and future referencing. - Accessibility: Allowing different actors in the process to access the information they need, when they need it, 365 days a year, 24/7. - Use: Guided user-system interaction for every step and concept of the system. - Responsiveness: Generating immediate system responses during system operation. <p>- Human capital: technical and specialized in the area and the existing technology of the SAI of Venezuela.</p> <p>- Experiences of other Venezuelan government sector organizations that provide services to the public via Internet.</p> <p>The Comptroller General's Office developed all programme code and the modules comprising it. State institutions specialized in security gave support in all matters regarding standards to ensure information security. Entities in the communication field assisted in setting up an appropriate internet link for the effective performance of communications and institutions with expertise in mass access for updating information.</p> <p>For maintenance: adjustments based on reports are made according to the needs of those responsible for managing the system.</p>
Cost	Funded by the institution.

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Timetable for Implementation	Eight months.
Results	Part of public administration was streamlined; electronic communication tools were created at institutional and employee level that allow for the identification of officials of the administration when called to submit sworn asset declarations online.
Lessons Learned	A vision for e-government that allows for the sharing of standardization criteria in the use of information and communication technologies.
Knowledge Transfer	The tool has not been shared with other SAIs.
Tool Documents	<p>Internet links to the Comptroller General of the Republic of Venezuela:</p> <p>http://www.cgr.gob.ve/site_content.php?Cod=070</p> <p>http://www.cgr.gob.ve/pdf/djp/ENTES_EDO_MUN.pdf</p> <p>http://www.cgr.gob.ve/pdf/djp/ENTES_TRA.pdf</p>
Contact	<p>General Technical Office- Computing Office</p> <p>Lindsay Córdoba. Email: lcordoba@cgr.gob.ve Tel: 0212 508 32 65 / 0212 5083254</p> <p>Jesús González. Email: jgonzal7@cgr.gob.ve Tel: 0212 508 34 20</p>
Illustrations	

Country	Venezuela 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 287 CP)
Name of Tool	Electronic Sworn Declaration of Assets System (DJPWEB)
Year Created	2009
Purpose of tool	To allow electronic filing of Sworn Declarations of Assets by all those bound to submit such statements.
Tool Description	<p>The Sworn Declaration of Assets is a document that states the financial position of a party who is required by law to disclose this information so it can be determined after examination if any increases have resulted from illegal activity. The statement is made under oath.</p> <p>For over 30 years the SAI of Venezuela has required its public employees to file such a declaration in order to evaluate and keep track of their assets. This tool automates the process and in this way the SAI can obtain an electronic document that serves as input to establish possible illicit enrichment or support an investigative process.</p> <p>Since the end of 2003 the Comptroller General of the Republic (CGR) began studying the possibility of automating the filing of the Sworn Declaration of Assets in electronic format. In 2008 our facilities were in danger of collapse due to the volume of paper records generated by the process, as there was not enough space for files. This growing problem was compounded by the high operating costs of processing information. Control and monitoring was limited as a result and it was impossible to produce reliable reports, hindering the possibility for investigation, consultation and statistical calculations. Automating declarations was a necessity and moreover a viable and safe alternative with a low cost of data transfer and high levels of protection, confidentiality and integrity.</p> <p>In 2009 the automated system became operational. The DJPWEB provides the SAI with an electronic document which helps establish possible illicit enrichment and support the investigative process.</p> <p>With the development of digital technologies in the form of free software and the mandatory nature of declaring via the internet, one of the requirements of the Inter-American Convention Against Corruption is met, this being to adopt, maintain and strengthen effective systems for registering income, assets and liabilities in order to promote transparency and to simplify administrative procedures. Moreover, it ended a manual process initiated in the country in the middle of the last century, along with all its drawbacks.</p> <p>Those officials required to declare can access the system, submit their declaration, confirm and print, once the entity has registered itself in the SISROE database, along with its officials and their functions.</p> <p>The DJPWEB has a defined format whereby the user loads data directly. It can also store declarations rather than replacing earlier statements with the latest ones.</p>

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Tool Description	<p>The DJPWEB has a security system that encrypts all information contained in the statements twice in order to enhance security. It also has a safe, reliable and irrefutable electronic signature system. As such the SAI obtains an electronic document that serves as input to establish possible illicit enrichment or support an investigative process.</p> <p>It provides a convenient way to access state institutions - specifically administrative and judicial authorities - in order to detect and punish criminal conduct, as the changes made in processing the declaration provide immediate, effective and universal control for meeting obligations, ensuring that without restriction or limitation electronic records are available both in the areas of human resources of the public administration and the fiscal control bodies, in order to verify compliance with the requirement amongst the whole working population and maintain a database of current, reliable and secure data.</p> <p>It should be noted that the automation of the process has meant the partial and random control this comptroller's office had been subjecting senior employees to - in terms of the technical aspects of form and substance of their financial positions - has been extended to all operational areas included in the development of the tool, ensuring through the declaration of goods and assets the necessary information for the study and monitoring of income histories.</p> <p>Technical characteristics of the system:</p> <ul style="list-style-type: none"> • System servers: 2 physical, 2 virtual • Server operating system: Debian 6 stable version Squeeze • Programming language: PHP 5.0, HTML, JavaScript; • Database Manager: Oracle 11G • Database servers: 1
Design and Methodolgy	The same as that used for SISROE.
Cost	Funded by the institution
Timetable for implementation	14 months.
Results	<p>The process of filing the Sworn Declarations was made easier, a greater number of statements were made, and those who have not filed are subject to penalties.</p> <p>Through DJPWEB, approximately 1,300,000 sworn declarations have been made on the movement of assets, updating of details of public sector officials, and from communal councils. This information provides the Comptroller General of the Republic with input for the purposes of verification procedures carried out at the request of the Public Prosecutor or the Comptroller General's Office itself, in the light of the results of checks carried out on its various operational directorates.</p>
Lessons Learned	It is essential in developing e-government to combine the desired vision of the future with the use of information and communication technologies.
Knowledge Transfer	The tool has not been shared with other SAIs.
Documents	Internet link to Venezuela's Comptroller General: HTTP://WWW.CGR.GOB.VE/SITE_CONTENT.PHP?COD=047
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Illustrations

Country	Venezuela 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 287 CP)
Name of tool	Administrative Registration System for Public Sector Bodies (SISROE) - Module of Administrative Registration System for Public Sector Bodies and Entities.
Year Created	2009
Purpose of tool	Managing the access of bodies/entities to SISROE through the registry of key data (name, initials, number and date of created document) and users.
Tool Description	The Administrative Registration System for Public Sector Bodies is a management module run by the Comptroller General's Office, the purpose of which is to receive requests from public bodies seeking to be registered in the system, designating officials from the human resource department to take responsibility for registering those functionaries of the body or entity in question, and supplying them with access passwords. It is a system for internal use by the Comptroller General's Office to support DJPWEB and SISROE.
Design and Methodology	The same as for SISROE.
Cost	Funded by the institution
Timetable for implementation	Three months.
Results	SISROE is the gateway for the registration of bodies and entities as well as for users of SISROE. There are currently 3,698 registered bodies/entities with "Active" status and 206 "In Process" (pending completion of registration). Each body/entity has a mandatory supervising user and the option of one or two operational users, the latter being the most common choice.
Lessons Learned	A vision for e-government that allows for the sharing of standardization criteria in the use of information and communications technologies.
Knowledge Transfer	The tool has not been shared with other SAIs.
Tool Documents	Internet links only via intranet of the Comptroller General's Office
Contact	General Technical Office- Computing Office Lindsay Córdoba. Email: lcordoba@cgr.gob.ve Tel: 0212 508 32 65 / 0212 5083254 Jesús González. Email: jgonzal7@cgr.gob.ve Tel: 0212 508 34 20

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Illustrations

IMPLEMENTING A PREVENTIVE TOOL

To implement a tool that assists in the prevention of corruption it is necessary to first make a diagnosis of the problems or risks that are to be prevented. Diagnosis can be made through qualitative interviews and quantitative surveys with stakeholders.

It is advisable to gather information on international practices or contact another institution which has already implemented the tool and request details. Also the powers and regulations of the entity should be considered.

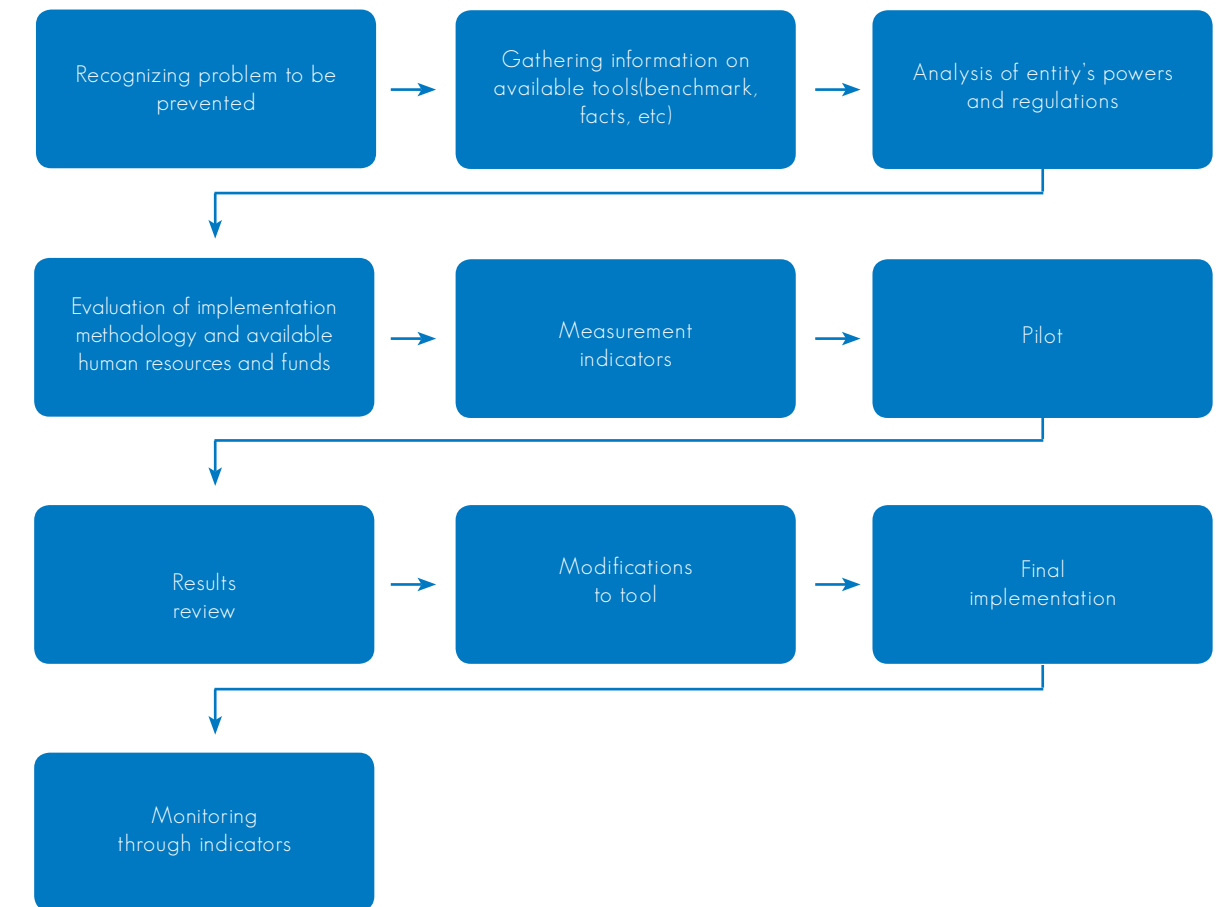
Ideally, all aspects of the implementation of the tool should be looked at, analyzing the number of staff required, strategy

and annual budget, working methods, aims and indicators to measure impact, Gantt chart and so on.

It is a good idea, according to the difficulty of implementing the tool, to perform a short pilot. Subsequent results should be reviewed to make the necessary modifications, the tool adapted accordingly and the final implementation carried out.

It is very important to carry out monitoring and collection of information according to established indicators in order to analyze, at least once a year, the progress and achievements of the tool in preventing corruption.

The following diagram shows the process described:





CHAPTER TWO

TOOLS FOR REPORTING CORRUPTION



CHAPTER TWO

TOOLS FOR REPORTING CORRUPTION

In this chapter the following SAI tools for reporting corruption will be presented:

COUNTRY	INSTITUTION	TOOL
Brazil	Court of Auditors of the Union	Ombudsman and Citizen Complaints
Chile	Office of the Comptroller General of the Republic	Comptroller and Citizen: Reporting Online
Costa Rica	Office of the Comptroller General of the Republic	Electronic Reporting
Ecuador	Office of the Comptroller General of the State	Public Hearings
Ecuador	Office of the Comptroller General of the State	Management of Ethical Affairs, Citizen Participation and Asset Control
Ecuador	Office of the Comptroller General of the State	1800 ETICOS Telephone Reporting System
Ecuador	Office of the Comptroller General of the State	Dedicated emails
El Salvador	Court of Auditors of the Republic	Instrument for processing citizen complaints
Honduras	Superior Court of Auditors	Support System for Citizen Complaints
Mexico	Superior Audit Office of the Federation	Ethical Hotline for Citizen Complaints
Peru	Comptroller General of the Republic	National System of Support for Complaints (SI-NAD)

Country	Brazil 
Institución	Court of Auditors of the Union
Autonomy	Constitutional (Article 71 CP)
Name of Tool	Ombudsman and Citizen Complaints
Year Created	2004
Purpose of Tool	<p>The anonymity system is important for the detection of illicit administrative acts. However according to Brazilian constitutional rules, making formal complaints requires the full identification of the complainant, which in practice has held back public officials and private companies with links to the administration, for fear of reprisals. Whilst anonymous complaints and claims cannot be used to initiate formal proceedings, given their unconstitutionality, the supervisory bodies are required to look into them.</p> <p>In this context the solution has been to create units to analyze information received, and based on this information surrender the necessary details to the relevant authorities to take actions on their own initiative as they deem appropriate. These actions may lead to an initiative being taken within the TCU or a proposal for inspection. The decision to take such actions requires that the complaints or claims are compelling, relevant, or relate to offenses that currently being committed.</p>
Tool Description	It is a system for receiving anonymous complaints or claims related to illicit administrative acts. Claims or complaints are received by email, phone or in person, and are entered into a system before being briefly examined and referred to the relevant internal unit and undergoing a preliminary analysis. The system allows for the management of data related to complaints and can document the actions taken by the technical units and the responses given to the citizens who make the claims or complaints.
Design and Methodology	The methodology consisted of defining the work processes of the Ombudsman and implementing a system to facilitate their management in order to structure and classify information received. The system is implemented in an Oracle data bank using the Apex application, which acts as the interface where data collected and analysed by the Ombudsman and technical units involved is stored.
Cost	Cost was not significant.
Timetable for Implementaion	Three months
Results	The final result was a tool for managing anonymous complaints and claims from citizens.
Lessons Learned	This is an important channel for receiving anonymous complaints concerning illicit administrative acts. However, initiating oversight action should not be formally prompted by the information received, but rather within the area of responsibility of the supervisory body, empowering them to act on their own initiative.
Knowledge Transfer	It has not been shared with another SAI

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Documents	https://contas.tcu.gov.br/pls/apex/f?p=sisouv_web:13 https://contas.tcu.gov.br/pls/apex/f?p=9443:12.0:NO::
Contact	Márcia Bittencourt da Costa Tel: (55-61) 3316-7993 olacefs@tcu.gov.br marciabc@tcu.gov.br
Illustrations	 <p>The screenshot shows the 'Ouvidoria' website interface. It features a navigation menu on the left with links like 'Início', 'Sobre a Ouvidoria', 'Serviços ao cidadão', 'Notícias', 'Dúvidas frequentes', 'Documentos', 'Entrevistas', and 'Ouvidorias de TCE/TCM'. The main content area includes a 'Cadastro de Manifestação' button, a 'Pedido de Acesso à Informação' button, and a 'Fale com a Ouvidoria' section with contact details (phone, fax, address). There are also 'Vídeos' and 'Notícias' sections with video thumbnails and news snippets.</p> <p>http://portal2.tcu.gov.br/portal/page/portal/TCU/ouvidoria</p>

Country	 <p>Chile</p>
Institution	Office of the Comptroller General of the Republic
Autonomía	Political Constitution (articles 98 al 100)
Name of tool	Comptroller and Citizen: Reporting Online
Year Created	2012
Purpose of Tool	To generate effective communication between the Control Entity and citizens, permitting online reporting.
Description of Tool	<p>The aim of this initiative is for the citizen to collaborate with the Office of the Comptroller General of the Republic, sending complaints via specially designed online forms, accessed directly through the institutional website:</p> <p>http://www.contraloria.cl/contraloriayciudadano</p> <p>Complaints should focus on the actions of the state administration in the sphere overseen by the CGR, i.e. centralized public services (ministries, municipalities, provincial governments, the Treasurer General, National Emergency Office (ONEMI), the Armed Forces and Police etc); and decentralized public services (Health, Housing and Urban Development, State Universities, IRS, Social Security, Fonasa, SENCE, JUNAEB, JUNJI etc); also the municipalities of the whole country and public corporations created by law (ENAP, ENAMI, FAMAE, ENAER, ASMAR, Part Companies etc.), and businesses, companies or public and private entities in which the State or its companies or centralized and decentralized institutions have capital contributions.</p> <p>What is a "complaint"? It is a statement through which citizens provide the CGR with specific information about one or more events related to a possibly irregular situation concerning an official or service subject to the supervision of the CGR. The complaint is investigated to determine its authenticity and any responsibility that may arise therefrom.</p> <p>To make a complaint online, the "Complaint Form" must be completed. The CGR's Analysis Unit then checks that the complaint falls within the purview of the CGR. Then begins the fieldwork of the audit teams. One outcome of the inspection may be to undertake a special investigation or alternatively a referral to audit, or indeed an audit itself. The outcome of the complaint is communicated to the complainant. The system does not accept anonymous complaints, however the identity of the complainant is not made known to third parties. In the case of a functionary complaining they are protected by Article 90 B of Law No. 18.834 on Administrative Regulations. In the case of the complainant not being a public official, anonymity outside the CGR is based on the provisions of Article 20 of Law No. 20.285 on Transparency and Access to Public Information.</p> <p>The status of the complaint can be followed online through the link "Estado de Trámite".</p>

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	<p>As a first step, specialised documents on SAIs and citizen participation were consulted in order to identify the main associated concepts (e.g. vertical and horizontal accountability ⁴) and the methods to consider for involving civil society in the decision-making areas of a public institution. Articles written by the Network of Control Experts were also analyzed and it was identified that beyond establishing effective communication channels, it is essential to create a successful partnership with civil society in order to strengthen the fight against corruption ⁵.</p> <p>At the same time, documents prepared as part of the TPA initiative were studied. These documents group civil society organizations from different countries in Latin America interested in contributing to the strengthening of public control systems through the promotion and encouragement of practices related to transparency, citizen participation and accountability in SAIs in the region ⁶. The analysis was oriented towards identifying experiences that would enable progress in matters of Participatory Planning Audit (Argentina) and modern channels to deal with complaints from the citizenry (Mexico and Honduras). SAI websites were then trawled for ideas which, based on the analysis carried out, could be adapted to our own reality. Ideas from the websites of the SAIs of Mexico, Honduras, Ecuador, Colombia, Peru and Argentina amongst others proved to be relevant to our own case.</p>
Design and Methodology	<p>In the case of the Mexican EFS direct contact was made with officials to obtain feedback relating to the implementation of their "Línea Ética de Denuncia" ⁷, or ethical complaints line.</p> <p>At the same time as carrying out the above-mentioned analysis, a model was being designed, from conceptualising what constitutes a complaint within the legal framework of the SAI of Chile, to coordinating with involved institutions - the Computing Centre; Filing Office; Information Access Unit, etc. - in order to increase the chances of successful project implementation.</p> <p>On the IT design side of development, methods of achieving and maintaining proximity to the citizen were key, such as the incorporation of direct interaction social networks such as Twitter and Facebook. User-friendliness was also important to the design of the system; elements such as graphics that allowed for ease of navigation, CSS style sheets that allow for proper display using all major browsers (Internet Explorer, Firefox, Chrome), as well use of the interface design technique known as "Responsive Web Design" which allows for viewing on mobile phone, tablet, and smartphone screens.</p> <p>Finally, the developed system was tested on representatives of Civil Society Organizations using the Focus Group methodology, where comments were incorporated into the final draft.</p>

⁴ Peruzzotti, "Supreme Audit Institutions and Citizen Participation", pages 7-12

⁵ Forum of Experts, Citizenship and Supreme Audit Institutions: Transparency, Participation and Accountability, moderated by Carolina Cornejo.

⁶ Introductory letter TPA Initiative.

⁷ See this tool on page 79 of text

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Cost	This SAI's own resources with no additional budget.
Timetable for implementation	The tool was launched on September 28, 2012 and is as such at the implementation and diffusion stage.
Results	<p>Between September 2012 and July 2013 there were 1,961 complaints and suggestions for inspections. The use of the website has been increasing. In September 2012 there were 19 complaints over the month and in July 2013, 196. In the period between these months, 1,673 complaints were received.</p> <p>The system includes a section with statistics and other information on site use, such as the amount of data entered by users nationally, the number of complaints and suggestions filed, and institutions with the most cases pending. Available information will be updated monthly on the first working day of each month.</p> <p>The Comptroller General's Office does not yet have sufficient information to perform statistical analyses of the website.</p>
Lessons Learned	<p>1. - The implementation of the website required a new approach to work within the audit teams at the Office of the Comptroller General, especially in the case of complaints or suggestions for inspections where citizens expressly requested their identity be protected. This was a scenario that presented a challenge to the institution in a number of areas, given that on top of the due caution officials should already possess in their day-to-day practices, the computer systems that supported the processing of every submission had been specifically set up to in order to clearly show civil society that information given to the Comptroller's Office would be treated responsibly, a detail that can directly affect the confidence of the public in this organization.</p> <p>2. - Dealing with complaints filed in this way on a national level requires technical analysis of the various implications that may be contained in the text of the submission. For this reason it was decided that the Technical External Control Units perform a coordinated, in-depth analysis of each of the cases. This approach has proved positive in processing submissions as the unit has a regional presence and as such effectively absorbs the burden the website presents at national level.</p> <p>3. - It was deemed necessary to create a collegial body of a centralized character to approve each of the proposed approaches for complaints and suggested inspections arriving via the website, with the main objective of standardizing criteria at national level, generating coherence and consistency in determining paths of action.</p>
Knowledge Transfer	So far there has been no transfer of knowledge to other SAIs as the tool has only recently been implemented.
Tool documents	<p>Documents: Explanatory video for online reporting: http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Sitios/Ciudadano/Inicio</p> <p>Website: http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Sitios/Ciudadano/Inicio</p>

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Illustrations

The screenshot shows the website's layout with a navigation bar, a main banner with a server room image, and several service icons. The 'SUGERENCIA DE FISCALIZACIÓN' section includes a video player icon. The 'DENUNCIA EN LÍNEA' section has a magnifying glass icon. The 'ESTADO DE TRÁMITE' section features a calendar icon. The bottom section displays a line graph and a table with columns for 'Año 2012', 'Denuncias', 'Sugerencias de Fiscalización', and 'Total de Requerimientos'.

Country	Costa Rica 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 183 CP)
Name of tool	Electronic Reporting
Year Created	2008
Purpose of Tool	To improve the system for attracting complaints using technological advances. The mechanism records information on the complainant, details of the complaint and any supporting evidence. The system allows citizens making complaints to follow the process via the website of the Comptroller General's Office using the access number assigned to the complaint.
Tool Description	The tool allows any natural or legal person to bring to the notice of the Office of the Comptroller General any fact thought to be irregular regarding the management of public resources, with the aim that it should be investigated. This is further complemented by the complaints received through emails.
Design and Methodology	It was developed by the Information Technology Unit and is administered by the Department of Complaints and Investigations of the Division of Operative and Evaluative Control. Operationally, once a complaint is registered a number is assigned in order for the complainant to follow its progress. Subsequently, the allegations will be subject to an initial assessment to determine if they will be investigated by the Comptroller General's Office and if they comply with the guidelines for dealing with complaints. At this stage the complaint may be rejected or filed. If the complaint is accepted, it may be investigated by the Comptroller General's Office or moved to the Active Administration or the Internal Audit agency of the reported entity.
Cost	The electronic reporting system was developed and implemented with the CGR's own resources
Timetable for Implementation	One year.
Results	The contribution has been of value in that it has generated a channel for citizen complaints via a virtual platform which allows not only for the filing of possible irregular acts - anonymously if desired - but allows for the progress of the case to be followed by the complainant via internet. This option complements the other methods of reporting (oral and written) and its use is growing. Currently 20 to 25% of complaints are received in this way.
Lessons Learned	The complainant has a method of reporting that is not only quick but also economical as it is not necessary to go to the central offices of the Office of the Comptroller, added to which the internal management of processing the complaint, done electronically, is both efficient and effective.
Knowledge Transfer	To date there has been no transfer to other SAls.

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Documents	Website of tool: https://cgrw01.cgr.go.cr/apex/f?p=233:9:10396100745344 The system has documentation on requirements and design, both in Word format and in the database. This is kept at the Information Technology Unit of the Comptroller General of the Republic.
Contact	Javier Brenes Arrieta, Inspector of the Information Technology Unit. Email: javier.brenes@cgr.go.cr Rocío Alfaro Vargas, Inspector of the Complaints and Investigations Area. Email: rocio.alfaro@cgr.go.cr
Illustrations	

Country	Ecuador 
Institution	Office of the Comptroller General of the State
Autonomy	Constitutional (Article 204 CR)
Name of Tool	Public Hearings
Year Created	2011
Purpose of Tool	Connect citizens with government control
Tool Description	<p>The Directorate of Ethics Issues, Citizen Participation and Asset Control identifies key social actors in each of the country's provinces who are trained in citizen participation and related rights. In addition they identify through these players the most serious concerns about the management of public resources, in order to prepare information and obtain feedback from the Office of the Comptroller.</p> <p>After this preparation process, the Hearing takes place at a premises with a large capacity. Here the Comptroller and his staff get to find out directly from citizens their concerns over the management of public resources. These concerns are answered and notes are taken so they can be looked into and answers provided to the complainants.</p>
Design and Methodology	Identifying social actors, training and induction, organising the hearing, holding the hearing, identifying complaints and responding to complaints through control activities.
Cost	Budget estimate not available.
Timetable for Implementation	Ongoing since 2011.
Results	Citizen participation and establishing activities that need to be investigated and sanctioned under the law.
Lessons Learned	Citizen participation can bolster governmental control.
Knowledge Transfer	To citizens.
Documents	www.contraloriagob.ec
Contact	coordinacion@contraloriagob.ec


Country	Ecuador 
Institution	Office of the Comptroller General of the State
Autonomy	Constitutional (Article 2004 CR)
Name of Tool	Management of Ethical Affairs, Citizen Participation and Asset Control
Year Created	2008
Purpose of Tool	To focus on a unit for the management of internal ethical affairs, connect social actors with government control and increase effectiveness in controlling sworn asset declarations.
Tool Description	It is a technical administrative unit with a multidisciplinary team led by a manager. Management is divided into three specific elements: ethical issues, citizen participation and asset control.
Design and Methodology	The Comptroller General of Ecuador, in a paper presented at the General Assembly in 2007 in the Dominican Republic, proposed that ethics offices be created at each control entity to manage internal aspects and allow for partnership between the control entity and the citizen. With this in mind, a pilot project was set up at the Ecuadorian Comptroller's Office, which led in turn to the creation of this office.
Cost	Budget estimate not available
Timetable for implementation	Ongoing since 2008.
Results	Strengthening the institutional image for citizens.
Lessons learned	Involving citizens promotes internal processes and creates a more solid focus when identifying opportunities for improving public management.
Knowledge Transfer	To all officials at the Comptroller General's Office and the public entities under its control.
Documents	www.contraloriagob.ec
Contact	coordinacion@contraloriagob.ec

Country	Ecuador 
Institution	Comptroller General of Ecuador
Autonomy	Constitutional (Article 204 CR)
Name of tool	1800-ETICOS
Year Created	2009
Purpose of Tool	To offer citizens the opportunity to report possibly improper activities concerning the use of public resources (particularly vehicles) directly to the Office of the Comptroller.
Tool Description	It is a telephone hotline through which citizens can present complaints which are then recorded and dealt with in line with internal control procedures.
Design and Methodology	It works as a hotline promoted through visual media, particularly television campaigns using short advertisements with high visual impact.
Cost	No budget estimate available.
Timetable for Implementation	Ongoing since 2009.
Results	Identifying activities that may involve the improper use of public resources, and strengthening the institutional image in the eyes of the citizen.
Lessons Learned	Citizen participation, channelled correctly within a precise procedural framework, allows for valid complaints to provide high quality information that can help prevent and sanction the improper use of public resources.
Knowledge Transfer	To citizens.
Tool documents	www.contraloria.gob.ec
Contact	coordinacion@contraloria.gob.ec

Country	Ecuador 
Institution	Office of the Comptroller General of the State
Autonomy	Constitutional (Article 204 CR)
Name of Tool	Dedicated Emails
Year Created	2010
Purpose of Tool	To offer citizens the opportunity to report possibly improper activities concerning the use of public resources (particularly vehicles) directly to the Office of the Comptroller.
Tool Description	These are emails through which citizens can present complaints which are then registered and dealt with according to internal control procedures. The Comptroller General and assigned technicians to answer the emails, informing complainants of the procedures being followed.
Design and Methodology	As outlined above.
Cost	No budget estimate available
Timetable for Implementation	Ongoing since 2010.
Results	Identifying activities that may involve the improper use of public resources, and strengthening the institutional image in the eyes of the citizen.
Lessons Learned	Citizen participation, channelled correctly within a precise procedural framework, allows for valid complaints to provide high quality information that can help prevent and sanction the improper use of public resources.
Knowledge Transfer	To citizens.
Tool Documents	www.contraloria.gob.ec
Contact	coordinacion@contraloria.gob.ec

Country	El Salvador 
Institution	Court of Auditors of the Republic
Autonomy	Constitucional (Artículo 195 CP)
Name of tool	Instrument for Processing Citizen Complaints
Year Created	2011
Purpose of tool	Instrument the public can use to make known acts of corruption committed by civil servants. Complaints can be filed in person, by mail, email, CCR website or fax by natural or legal persons.
Tool Description	<p>The method comprises norms for receiving and attending to citizen complaints. The Department of Citizen Participation is responsible for handling the complaints. It is necessary to constantly develop advertising campaigns to encourage reporting.</p> <p>Who can file a complaint?</p> <ul style="list-style-type: none"> - Natural persons, either personally or through a proxy or legal representative, including public servants. - Legal persons, through a proxy or a duly accredited legal representative. <p>Who can be reported on?</p> <p>Citizens can complain to the Court of Auditors about the misuse of state resources by:</p> <ul style="list-style-type: none"> - Public Servants. - Public Sector Institutions. - Non-public sector entities, bodies and persons who receive assignments, privileges or miscellaneous contributions involving public resources. <p>Reporting Requirements:</p> <ul style="list-style-type: none"> - Identification of the complainant. - Name and location of the public servant being complained about. - Description of the facts in a clear, precise and respectful manner. - Attachment of sufficient information or documentation to support the act being complained about. - If complainant is not in possession of documentation they shall indicate how the act can be verified.
Design and Methodology	No information
Cost	No information
Timetable for information	Three years
Results	Results can be found here: http://www.cortedecuentas.gob.sv/images/pdf/estadisticas%20participacion%20ciudadana.pdf
Lessons Learned	Lack of advertising of site as between 2011 and 2012 only 22 complaints were made via internet.
Knowledge Transfer	No information

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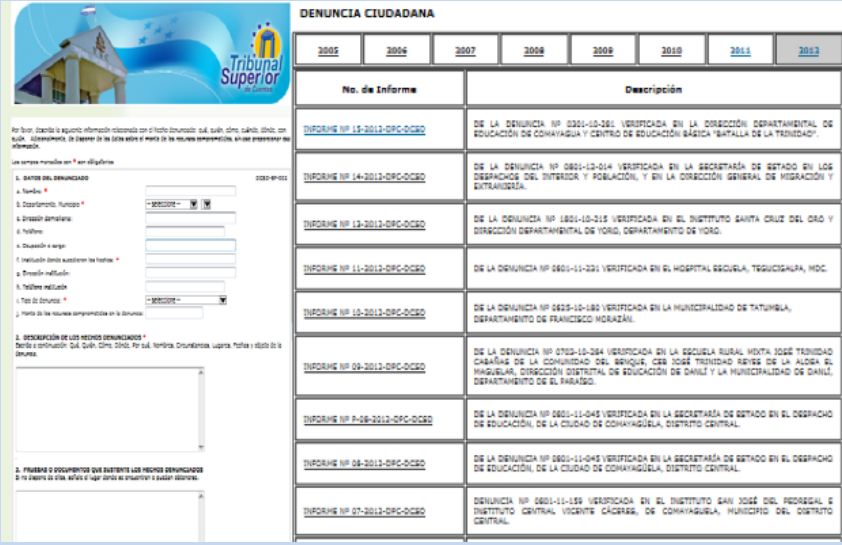
Documents	<p>Reporting website http://www.cortedecuentas.gob.sv/index.php/servicios/denuncia</p> <p>Rules for attending to citizen complaints: http://www.cortedecuentas.gob.sv/index.php/normativo/denuncia</p> <p>Online reporting form: http://www.cortedecuentas.gob.sv/index.php/servicios/denuncia/formulario</p> <p>OLACEFS document on monitoring complaints: http://www.olacefs.com/Olacefs/ShowProperty/BEA%20Repository/Olacefs/Documentos/Investigacion/Archivos/XV_Segundo_Lugar.pdf</p>
Contact	participacion_ciudadana@cortedecuentas.gob.sv
Illustrations	 <p>The illustration shows two screenshots from the website of the Corte de Cuentas de la República. The top screenshot is a form for filing a complaint, with fields for 'Nombre y Apellidos', 'Teléfono', 'Correo Electrónico', 'Apoderado Legal', 'Estado Civil', 'Municipio', and 'Ciudad y Lugar del'. The bottom screenshot is a page titled '¿Qué es una Denuncia?' (What is a Denunciation?) with a sidebar containing 'Comunicado de Prensa' and 'Medios'. The main content area includes sections for 'Objetivo General', 'Objetivos Específicos', and '¿Quiénes puede interponer una denuncia?'.</p>

Country	Honduras 
Institution	Superior Court of Auditors
Autonomy	Constitutional (Article 222 CP)
Name of tool	Support System for Citizen Complaints
Year Created	2005
Purpose of Tool	The Citizen Complaint Attention System aims to fulfil the aims of the state, in particular those identified in the regulatory framework to provide adequate public services in order to protect the rights of citizens. Its main objectives are to prevent, investigate, punish, and in general combat, corruption; to deal promptly and effectively with complaints received from the public; to effect responsible, systematic and honest citizen participation in the fight against corruption; and strengthen the response capacity of the Court in response to allegations of corruption.
Tool Description	In the framework of the Organic Law and General Rules, the Court of Auditors provides the "Citizen Complaint Attention System" as a tool that responds in a timely and effective manner to citizen complaints about corruption and misconduct of public or private servants who handle state funds or property, and provides the complainant with a prompt response. The system operates in the Superior Court of Auditors as the responsibility of, and coordinated by, the Directorate of Citizen Participation, through the Department of Control and Monitoring of Complaints and the Regional Offices.
Design and Methodology	In addition to fulfilling the provisions of the legal framework of the Superior Court of Auditors, the design and methodology for the system were intended to meet the following principles: - Fairness and honesty: guaranteeing the rights of all complainants and defendants without any discrimination, with equality of treatment and with absolute truthfulness. - Haste: prompt and timely handling of complaints received. - Effectiveness: ensuring that the process of dealing with complaints serve its purpose. - Opposition: opportunity for stakeholders to be acquainted with and challenge, by legal means, administrative decisions. - Reserve: right of stakeholders that their identity not be divulged, in order not to compromise their integrity, reputation and image or impede the process of investigation and control. In its design and methodology and in accordance with the legal framework of the Court, it was established that all complaints relating to taxable persons referred to in Article 5 of the Law shall be acted upon and investigated by the Department of Control and Monitoring of Complaints of the Directorate of Citizen Participation, by the Regional Offices and the Directorate of Audits through its audit sectors, as applicable.


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Design and Methodology	The following are included amongst complaints within the jurisdiction of the Superior Court of Auditors: - Misuse of public funds - Misuse of public goods - Irregular management by a public servant - Any other situation which may be injurious to state assets. The tool is implemented through a set of internal rules and procedures which establish norms for recording, analysis, investigation and presentation of outcomes. The process involves citizens, in the first instance, who are encouraged through training and awareness talks by the Directorate of Citizen Participation to submit complaints to the Court of Accounts. The Directorate of Citizen Participation then examines, investigates or relays the complaint using the procedures established, to the other audit directorates for their attention. Reports for each of the complaints made are put on the website: http://www.tsc.gob.hn/Denuncia%20Ciudadana/DC_2012.htm
Cost	Only Court funds were used.
Timetable for implementation	From September 2005 until now.
Results	It allows citizen complaints on corruption or irregular conduct by public or private servants who manage state funds or property, to be dealt with promptly and effectively. It also provides the complainant with a prompt response.
Lessons Learned	There is still much trepidation from citizens in general to report irregular situations in the use of funds and property of the state, however each year the number of complaints received increases and the media has publicised the results of investigations based on complaints, thus improving the image of the Comptroller's Office.
Knowledge Transfer	The experience of the Comptroller General's Office of Colombia with complaints issues was used as a reference, with one difference - in the Superior Court of Accounts there is a body of auditors attached to the Department of Control and Monitoring of Complaints of the Directorate of Citizen Participation that investigates allegations of specific facts in order to achieve a timely response rather than wait for the scheduled audit. If, in the opinion of the Directorate of Citizen Participation, the complaint contains a number of diverse, heterogeneous and complex facts, it is transferred by decree directly to the President of the Court for an audit or for the relevant research to be authorised through the Directorate of Audits. In 2007, at the invitation of GTZ, a visit was made to the Comptroller General's Office of the Republic of Peru in order to show how citizen complaints have been handled by the Superior Court of Auditors.
Tool Documents	www.tsc.gob.hn


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<p>Contact</p>	<p>César Eduardo Santos Hernández, Director of Citizen Participation Email: csantos@tsc.gob.hn José Marcial Ilovaes Vasquez, Head of the Department of Control and Monitoring of Complaints Email: milovares@tsc.gob.hn Tel: (504) 2228-7889⁸</p>																																																																																								
<p>Illustrations</p>	 <table border="1" data-bbox="770 520 1292 1008"> <thead> <tr> <th>2005</th> <th>2006</th> <th>2007</th> <th>2008</th> <th>2009</th> <th>2010</th> <th>2011</th> <th>2012</th> </tr> </thead> <tbody> <tr> <td colspan="2">No. de Informe</td> <td colspan="6">Descripción</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 15-2012-DPC-OCED</td> <td colspan="6">DE LA DENUNCIA Nº 0301-10-081 VERIFICADA EN LA DIRECCIÓN DEPARTAMENTAL DE EDUCACIÓN DE COMAHANGULA Y CENTRO DE EDUCACIÓN BÁSICA "BATALLA DE LA TRINIDAD".</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 14-2012-DPC-OCED</td> <td colspan="6">DE LA DENUNCIA Nº 0801-10-014 VERIFICADA EN LA SECRETARÍA DE ESTADO EN LOS DEPARTAMENTOS DEL INTERRAZO Y POBLACIÓN, Y EN LA DIRECCIÓN GENERAL DE VIGILANCIA Y EXTRANJERÍA.</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 13-2012-DPC-OCED</td> <td colspan="6">DE LA DENUNCIA Nº 1801-10-015 VERIFICADA EN EL INSTITUTO SANTA CRUZ DEL ORO Y DIRECCIÓN DEPARTAMENTAL DE YORO, DEPARTAMENTO DE YORO.</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 11-2012-DPC-OCED</td> <td colspan="6">DE LA DENUNCIA Nº 0801-11-031 VERIFICADA EN EL HOSPITAL ESCUELA, TEGUCIGALPA, M.D.</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 10-2012-DPC-OCED</td> <td colspan="6">DE LA DENUNCIA Nº 0818-10-180 VERIFICADA EN EL MUNICIPIO DE TATUNUBA, DEPARTAMENTO DE FRANCISCO MORAZÁN.</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 09-2012-DPC-OCED</td> <td colspan="6">DE LA DENUNCIA Nº 0702-10-084 VERIFICADA EN LA ESCUELA RURAL HOYA JOSÉ TRINIDAD CABALLER DE LA COMUNIDAD DEL BARRIO SAN JOSÉ TRINIDAD ROSA DE LA ALDEA EL PASADITO, DIRECCIÓN DISTRITAL DE EDUCACIÓN DE DANLÍ Y LA MUNICIPALIDAD DE DANLÍ, DEPARTAMENTO DE EL PARÍS.</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 8-2012-DPC-OCED</td> <td colspan="6">DE LA DENUNCIA Nº 0801-11-045 VERIFICADA EN LA SECRETARÍA DE ESTADO EN EL DEPARTAMENTO DE EDUCACIÓN, DE LA CIUDAD DE COMAHANGULA, DISTRITO CENTRAL.</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 06-2012-DPC-OCED</td> <td colspan="6">DE LA DENUNCIA Nº 0801-11-045 VERIFICADA EN LA SECRETARÍA DE ESTADO EN EL DEPARTAMENTO DE EDUCACIÓN, DE LA CIUDAD DE COMAHANGULA, DISTRITO CENTRAL.</td> </tr> <tr> <td colspan="2">DENUNCIA Nº 07-2012-DPC-OCED</td> <td colspan="6">DENUNCIA Nº 0801-11-189 VERIFICADA EN EL INSTITUTO SAN JOSÉ DEL PROGRESO, DISTRITO CENTRAL VICENTE CACERES, DE COMAHANGULA, MUNICIPIO DEL DISTRITO CENTRAL.</td> </tr> </tbody> </table>	2005	2006	2007	2008	2009	2010	2011	2012	No. de Informe		Descripción						DENUNCIA Nº 15-2012-DPC-OCED		DE LA DENUNCIA Nº 0301-10-081 VERIFICADA EN LA DIRECCIÓN DEPARTAMENTAL DE EDUCACIÓN DE COMAHANGULA Y CENTRO DE EDUCACIÓN BÁSICA "BATALLA DE LA TRINIDAD".						DENUNCIA Nº 14-2012-DPC-OCED		DE LA DENUNCIA Nº 0801-10-014 VERIFICADA EN LA SECRETARÍA DE ESTADO EN LOS DEPARTAMENTOS DEL INTERRAZO Y POBLACIÓN, Y EN LA DIRECCIÓN GENERAL DE VIGILANCIA Y EXTRANJERÍA.						DENUNCIA Nº 13-2012-DPC-OCED		DE LA DENUNCIA Nº 1801-10-015 VERIFICADA EN EL INSTITUTO SANTA CRUZ DEL ORO Y DIRECCIÓN DEPARTAMENTAL DE YORO, DEPARTAMENTO DE YORO.						DENUNCIA Nº 11-2012-DPC-OCED		DE LA DENUNCIA Nº 0801-11-031 VERIFICADA EN EL HOSPITAL ESCUELA, TEGUCIGALPA, M.D.						DENUNCIA Nº 10-2012-DPC-OCED		DE LA DENUNCIA Nº 0818-10-180 VERIFICADA EN EL MUNICIPIO DE TATUNUBA, DEPARTAMENTO DE FRANCISCO MORAZÁN.						DENUNCIA Nº 09-2012-DPC-OCED		DE LA DENUNCIA Nº 0702-10-084 VERIFICADA EN LA ESCUELA RURAL HOYA JOSÉ TRINIDAD CABALLER DE LA COMUNIDAD DEL BARRIO SAN JOSÉ TRINIDAD ROSA DE LA ALDEA EL PASADITO, DIRECCIÓN DISTRITAL DE EDUCACIÓN DE DANLÍ Y LA MUNICIPALIDAD DE DANLÍ, DEPARTAMENTO DE EL PARÍS.						DENUNCIA Nº 8-2012-DPC-OCED		DE LA DENUNCIA Nº 0801-11-045 VERIFICADA EN LA SECRETARÍA DE ESTADO EN EL DEPARTAMENTO DE EDUCACIÓN, DE LA CIUDAD DE COMAHANGULA, DISTRITO CENTRAL.						DENUNCIA Nº 06-2012-DPC-OCED		DE LA DENUNCIA Nº 0801-11-045 VERIFICADA EN LA SECRETARÍA DE ESTADO EN EL DEPARTAMENTO DE EDUCACIÓN, DE LA CIUDAD DE COMAHANGULA, DISTRITO CENTRAL.						DENUNCIA Nº 07-2012-DPC-OCED		DENUNCIA Nº 0801-11-189 VERIFICADA EN EL INSTITUTO SAN JOSÉ DEL PROGRESO, DISTRITO CENTRAL VICENTE CACERES, DE COMAHANGULA, MUNICIPIO DEL DISTRITO CENTRAL.					
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8 In the response to the MESICIC questionnaire, mention is made of the information guide for reporting and of a friendly video tutorial on how to file complaints through the Citizen Complaint Attention System via www.tsc.gob.hn. There is a link on citizen complaints with a model for complaint making, and following the link "Participación Ciudadana" the Information Guide for Complainants and the Practical Guidance Manual for Promoting Citizen Participation and Transparency in Public Management in Honduras can be found.

<p>Country</p>	<p>Mexico </p>
<p>Institution</p>	<p>Superior Audit Office of the Federation (ASF)</p>
<p>Autonomy</p>	<p>Constitutional (Articel 79 CP)</p>
<p>Name of Tool</p>	<p>Ethical Hotline for Citizen Complaints</p>
<p>Year Created</p>	<p>2011</p>
<p>Purpose of Tool</p>	<p>This tool was created due to the growing concern of citizens regarding the management of public resources, the performance of social programmes and the actions of public servants. The importance of the Ethical Hotline for Complaints is that based on the complaints received, the ASF can identify situations that need to be monitored, expand the purpose and range of ongoing audits, remit matters that are outside the scope of their powers and duties to the right authorities, and promote investigation into, and, where appropriate, punishment for, the misconduct of public servants. The Ethical Hotline for Complaints was established as a tool to become acquainted with the concerns of citizens. Through this mechanism the ASF gathers complaints of a public nature that do not always provide evidence, and in some cases may be biased. However, once analyzed and filtered by the institution, they become relevant input for fighting fraud and corruption and in the preparation of the Annual Audit Plan which, in the case of the SAI of Mexico, includes performance audits or reviews.</p>
<p>Tool Description</p>	<p>It is an instrument through which citizens can make complaints in a safe and confidential manner, either by phone or through the website of the ASF, about the perpetration of irregular activities in the management of public resources by public authorities or the entities that manage them. The main elements for the proper development of this tool can be found at www.asf.gob.mx or through calling the toll free number 01-800-911-7373. Citizens can lodge complaints via both mechanisms.</p>
<p>Design and Methodology</p>	<p>In terms of design, the tool required the development of an electronic format and the corresponding windows on the ASF website as well as the provision of a toll free telephone service. Leaflets supplied through print media were also considered as a way of publicising the tool. The methodology used is as follows : 1) after receiving a complaint, the ASF analyzes it; 2) the complaint is channelled to the relevant area for attention within the ASF. If the ASF does not possess official authority in the subject matter, the complaint is remitted to the appropriate body; 3) additional information is requested if necessary; 4) notice for programming an audit is issued (ie inclusion in the Annual Audit Plan for the next audit period), in the case that the complaint is justified on legal grounds, and 5) the complainant is informed about the procedure and the scope of their complaint. When considering design, the FraudNet tool of the SAI of the United States of America was looked at, as were related practices of the SAIs of Denmark, Paraguay and Venezuela.</p>

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Cost	For its launch, a budgetary allocation was required for publicity (printing materials, inserts in press and advertising), as well as the cost of the hotline. These costs were deducted from the normal budget allocated to the institution for dissemination purposes. Thereafter, the costs are counted as part of the expenses of the department that administrates the tool - Coordination of Planning and Strategic Affairs.
Timetable for Implementation	Two years.
Results	The Ethical Hotline for Complaints was conceived as a tool to engage citizens in the audit process and has increased public interest in audit work. It has built a bridge of communication between the institution and has provided the ASF with space to identify - from the standpoint of the citizen - areas where there is no transparency, or areas of risk in the Federal State of Mexico. Our institutional reputation has been strengthened with this type of tools, along with the confidence the Congressional Oversight Committee places in the ASF. Citizens are actively involved from the level of the audit planning process itself.
Lessons Learned	Citizen participation has been boosted through a tool that allows people to file complaints anonymously, with the added security of a proper follow-up by the ASF in cases that merit it. It has also been observed that for the preparation of Annual Audit Plans, the institution has a tool that can, after a detailed analysis of information, provide relevant and timely input. As such the audit cycle is more focused on citizen participation for which it requires a professional team to manage the tool and make adjustments to audit methodology, particularly in the planning stage.
Knowledge Transfer	General information on the tool was shared with the OLACEFS Committee for Citizen Involvement (CPC) at the end of February 2012. Also, in 2012 a team from Chile's SAI was supported in their work designing their Comptroller and Citizen website ⁹ .
Documents	Benjamín Fuentes Castro, Technical Secretary of the Superior Audit Office of the Federation www.asf.gob.mx
Contact	Benjamín Fuentes Castro, Secretario Técnico del Auditor Superior de la Federación bfuentes@asf.gob.mx ; (52-55) 5534 3141
Illustrations	

⁹ See this tool on page 64.

Country	Peru 
Institution	Comptroller General of the Republic
Autonomy	Constitutional (Article 82 CP)
Name of Tool	National System of Support for Complaints (SINAD)
Year Created	2012
Purpose of Tool	To have an organizational unit at national level through which policies, procedures and regulations are implemented allowing for a timely and effective response to the demands of the public in the fight against corruption. Specific objectives: <ul style="list-style-type: none"> • To provide personalized and specialized attention for complaints. • To promote reporting on acts of corruption: government officials, civil organisations. • To provide protection and benefits to complainants. • To successfully detect cases of corruption.
Tool Description	There are several stages to the implementation of SINAD: Reception: stage in which assistance is provided to the citizen and complaints are received. There are 2 forms of reception: Presential: Personal attention to the citizen lodging the complaint in the Personal Attention Module (MAP) of the Office of the Comptroller General at national level or directly to the head of the OCL. In the case of the citizen assigning a representative, the latter should provide proof of their status through duly legalized power of attorney. Non-presential: when attention is given to documents and information submitted in the following ways: Post/Courier: Documentation submitted by the citizen directly through the Processing Module of the Comptroller General's Office at nationwide level. Virtual: Documents received via email or the SINAD web application. Acceptance: the appropriate body is identified based on the facts contained in the complaint, their origin and how the process will be continued. If the allegations are the responsibility of the Comptroller General's Office, compliance with the requirements of current legislation is reviewed. Once requirements are fulfilled, the case will proceed to the next step - case organization. If it does not comply with the requisites, the complainant is contacted to rectify the situation, or informed of the case's inadmissibility. Case Organisation: In this stage the evidence is assessed which involves a background check, information search, review of documents, requesting additional information, gathering information in the field to determine whether the admitted or processed evidence comprise a case worthy of being organised into a case to be verified. The aims of the organised cases are remitted to the management of SINAD to be scheduled.

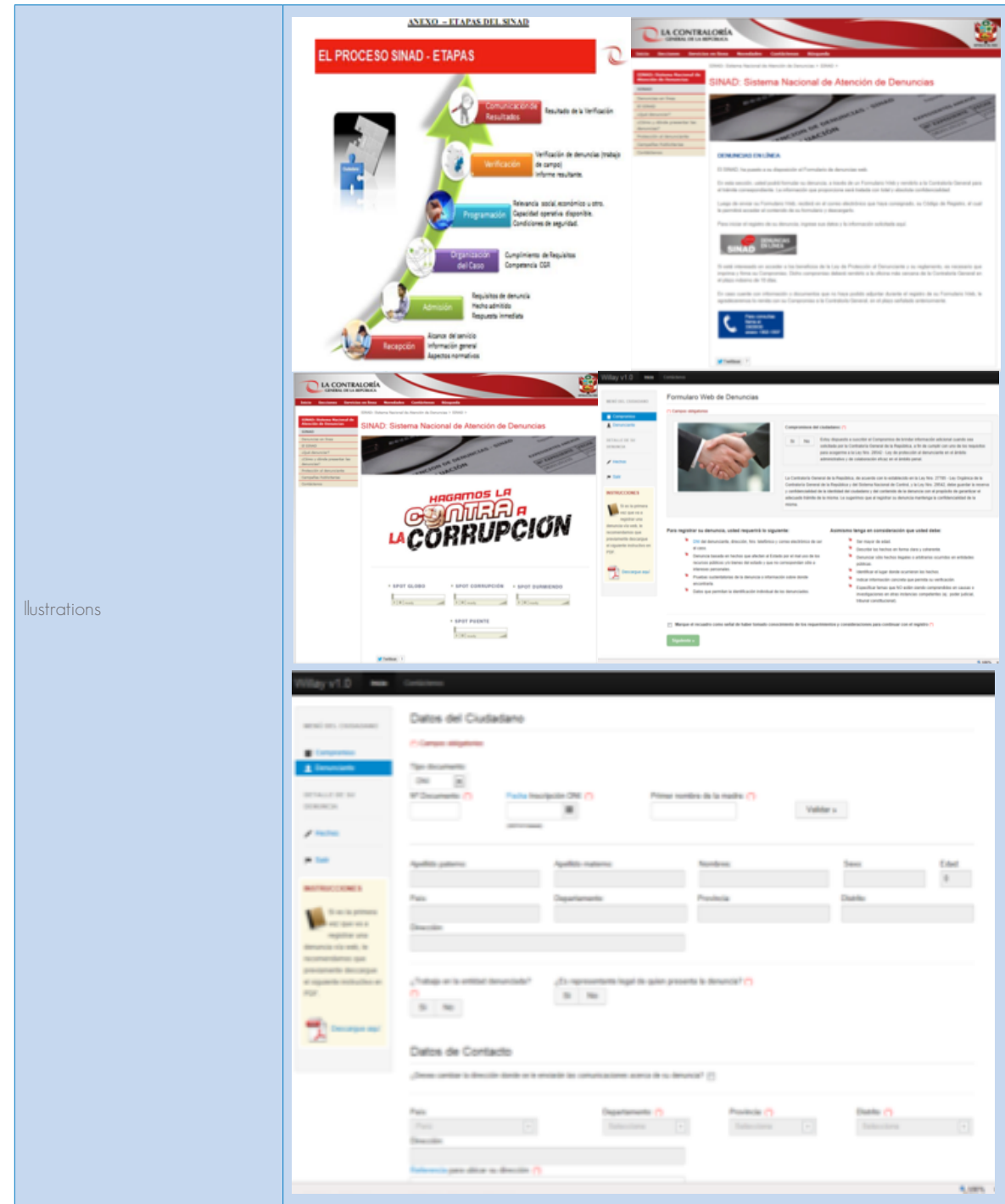
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Tool Description	Scheduling: In this stage, a review and prioritization of organized cases is carried out according to criteria established by the Management of SINAD (available operational capacity, social or economic relevance in the environment where they are executed, and safety conditions) which will allow for their verification to be scheduled. Cases to be verified are then sent to the Department for the Verification of Complaints.
Design and Methodology	<p>As background to the creation of the National System of Support for Complaints, the "SINAD Implementation" project should be mentioned, the aims of which included laying the regulatory, procedural and organizational bases, including allocating resources and the transition from a centralised model to a decentralised one.</p> <p>The National System of Support for Complaints began operating in early 2012. Two organic units were set up, run by SINAD's management and operating at national level with computer applications for the registration of assistance given and assessments and with procedures established and supported by a directive specifically developed for this purpose.</p> <p>Efforts were focused on the following :</p> <ul style="list-style-type: none"> - Regulations: Directive, guidelines and suggestions for improvement. - Processes: Process manuals, procedures and proposed guides. - Technology: Adaptation of existing applications and development, design and implementation of new applications at national level. - Organization: Identification of logistical, personnel, training, equipment, and infrastructure needs; transfer of documents, creation of organizational units, etc. - Training: Ongoing training of staff, internships, video conferencing, etc. - Human Resources: Profiling, providing staff. - Publicising: On a national level via newspapers, television etc.
Cost	The primary source of funding has been the regular budget of the CGR. (Costs include man hours, staff allocation, work environments, equipment, etc.)
Timetable for Implementation	Five months from initiating SINAD project activities to the creation of the organizational unit in charge.
Results	<p>Results related to implementation:</p> <ol style="list-style-type: none"> 1. Implementation of system (organizational units, personnel, rules and procedures) at national level. 2. Development and approval of a specific directive for the attention to complaints in the context of the "Complainant Protection Act". 3. Implementation of offices nationwide for citizen support. 4. Implementation of "Online Reporting" application which currently allows citizens to submit their reports via the web with the formal validation necessary for the complaint to comply with requirements.

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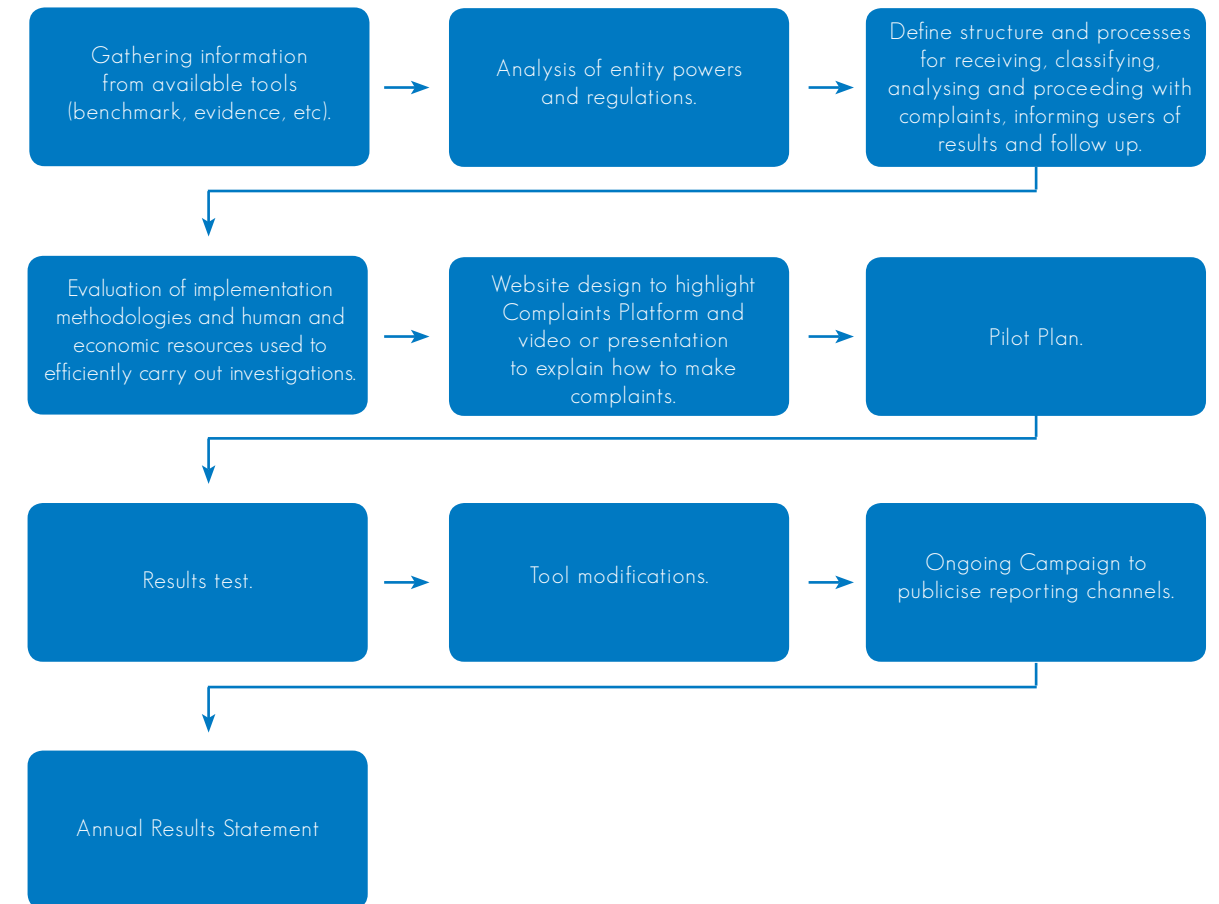
Results	<ol style="list-style-type: none"> 5. Development and implementation of procedures for the Reception, Acceptance and Organisation of Complaints stages, with a view to subsequent ISO9001 certification. 6. Implementation of a web application at national level for registering and evaluating complaints. <p>Results related to implementation:</p> <ol style="list-style-type: none"> 1. More than 11,000 cases of support to citizens at national level. 2. Around 5,000 complaints received nationwide. Identification of close to 10 basic types of issues reported, which has allowed for the development of production lines for attending to complaints. 3. Around 2,500 pieces of evidence accepted nationally. 4. Around 250 cases organised at national level.
Lessons Learned	<p>Amongst the lessons learned after more than a year in operation, the following stand out:</p> <ol style="list-style-type: none"> 1. The most suitable structure for an organisational unit at national level is unit matrix organization where staff are accountable to the office where they physically work but functionally carry out activities in accordance with the provisions issued by the regulatory entity (National System of Support for Complaints). 2. Training is key to the correct functioning of a unit or group of people developing new activities. 3. The systematization of processes allows for increased efficiency in performing functions and better decision-making based on timely and structured information. 4. Only proper support, ongoing publicising and citizen involvement will enable SINAD to become a powerful tool in the fight against corruption.
Knowledge Transfer	<p>While there has been no transfer to other SAIs or public bodies, it should be noted that during the creation of the National System of Support for Complaints and the development of activities for the project, various training activities were conducted nationally for the progressive inclusion of personnel in the various Regional Control Offices and for the ongoing development of procedures, support guidelines etc.</p> <p>In 2012, trips were made to every regional Coordination Office where members of the decentralized SINAD teams met in order to increase and strengthen skills and knowledge necessary to support complaints in the framework of the law for the protection of complainants, and based on the procedures developed.</p> <p>In 2012, two video conferences were held with national participation. Since 2013, accompaniment visits have been conducted at Regional Control Office level (13 visits to date) in order to transfer experiences gained at head office.</p>
Documents	<p>Instructions for making complaints: https://apps1.contraloria.gob.pe/sinad/general/descargarFichero?sFile=Instructivo_Denuncia_Web.pdf</p>
Contact	<p>Edmundo Guardia Head of Citizen Support Office of the Comptroller General of Peru Email: eguardia@contraloria.gob.pe</p>

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Illustrations

IMPLEMENTING A REPORTING TOOL





CHAPTER THREE

AUDIT TOOLS




CHAPTER THREE

AUDIT TOOLS

In this chapter the following SAI tools used for control and audit of corruption:

COUNTRY	INSTITUTION	TOOL
Brazil	Court of Accounts of the Union	Internal Information Network
Chile	Office of the Comptroller General of the Republic	Massive Public Entity Database Cross-Referencing
Chile	Office of the Comptroller General of the Republic	Municipal Budget Report (IPM) known as "Municipal Traffic Light".
Chile	Office of the Comptroller General of the Republic	Comptroller and Citizen: Online Supervision
Ecuador	Office of the Comptroller General of the State	Autoaudit
El Salvador	Court of Auditors of the Republic	Governmental Audit Manual
El Salvador	Court of Auditors of the Republic	Specific Technical Standards for Internal Control
Peru	Office of the Comptroller General of the Republic	Accountability System

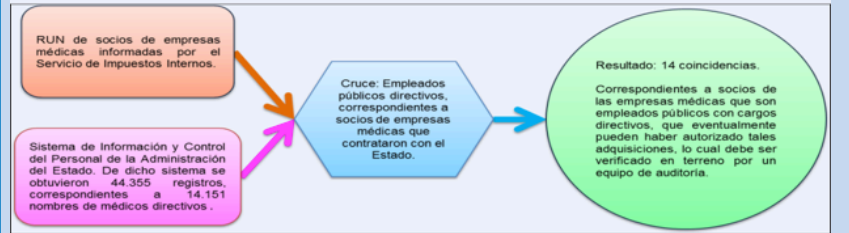
Country	Brazil 
Institution	Court of Accounts of the Union
Autonomy	Constitutional (Article 71 CP)
Name of Tool	Internal Information Network
Year Created	2009
Purpose of Tool	The Constitution gives the TCU powers to control different Brazilian public bodies, as well as establishing a duty to be efficient. As the human, material and financial resources of the Court are insufficient to examine all entities and controllable resources, it was necessary to prioritize control issues and objectives. This was a process of decision making at tactical and operational level which in order to be effective, efficient and economical required making existing knowledge available to the authorities. Generating value-added knowledge/information (needed to make good decisions), is the aim of the Internal Information Network.
Tool Description	<p>The Internal Information Network is the intelligence structure of the Court, the aim of which is to collect, analyse and produce information needed for decision making on a tactical and operational level. These decisions are related to defining relevant issues and choosing control objectives to be audited in a given period of time, usually a year.</p> <p>The process of knowledge generation requires the use of different methods and techniques of data gathering and analysis. Gathering the data consists of internalising databases obtained through cooperation agreements with the audited entities, through official letters requesting information directly or requiring access to systems to recover the data deemed necessary. Internalized data are made available to staff trained in intelligence activities who also carry out the analysis.</p> <p>Various computing tools have been developed, the first of which is data query through the Apex application, which allows scanning using filters and crossing-referencing. The second tool is a database created from the internalized bases and following the model designed to make control objectives indicators available, which are accessed via the OLAP tool (Online Analytical Processing). The third tool is a database created from the above internalized bases and following the model created to perform an investigative analysis of relationships, in which solution I2 was chosen.</p> <p>The result of the analyses is the gaining of knowledge on the management of public resources and the detection of cases where there is evidence of illicit activities that follow known patterns of behaviour, or modus operandi. The consolidation of detected cases allows for the development of risk, materiality and relevance indicators, the combination of which serves to develop a significance indicator.</p>
Design and Methodology	The methods from the intelligence activity were applied as external control activities. These methods are being adapted to handle the large volumes of data involved in public administration, and for that reason concept tests are being carried out to define which database management software is needed.

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Design and Methodology	Data models are being developed to utilise relationship and OLAP-type tools, and analysis techniques and methods are being implemented, in particular typology analysis which detects risk of irregularities in the audited entities. Other supervisory bodies refer to this process as audit trail, but the TCU has decided not to use this term as the data used so far do not have the characteristics to be considered legally valid for the purpose of generating tests in control activities (authenticity, integrity, responsibility and honesty). The databases are internalized through the ETL process (extract, transform and load), and then reproduced in Oracle databases. Subsequently, these data go through a second process of ETL to create a database in SQL Server 2012 and SybaseIQ, which are in the testing stage. This database follows a specific model that consolidates information for the subjects of audits. Another ETL process is implemented to create a database in SQL Server which, using the entities and relationship model, is used with the I2 analysis tool.
Cost	Normal budget resources were used without additional funding.
Timetable for Implementation	One year.
Results	Information is acquired relating to the detection of cases showing a risk for illegal activities, and statistical and management analysis of the administration of public resources.
Lessons Learned	The supervisory bodies need to make decisions that guide their actions in order to achieve results in an efficient, effective and economical manner, and for this they require knowledge/ useful information that the intelligence activity is able to deliver. The enormous amount of information available in electronic media requires the use of computerized tools for collecting and analyzing data, and the development of methods and techniques for specific analysis. Supervisory activity can and should encourage the structuring of information concerning entities inspected by the TCU. As important as structure is a proper data feed that delivers accuracy concerning evidence and administrative acts. In the end it is the legal doctrine and jurisprudence that are required to deal with the legal validity of electronic data and the possibility of using the information obtained from it as evidence in administrative and judicial proceedings.
Knowledge Transfer	Knowledge has not been transferred to another SAI.
Documents	Not available.
Contact	Mauro Giacobbo, Managing Director of Strategic Information Tel: 61-33165278 olacefs@tcu.gov.br maurog@tcu.gov.br dgi@tcu.gov.br
Illustrations	

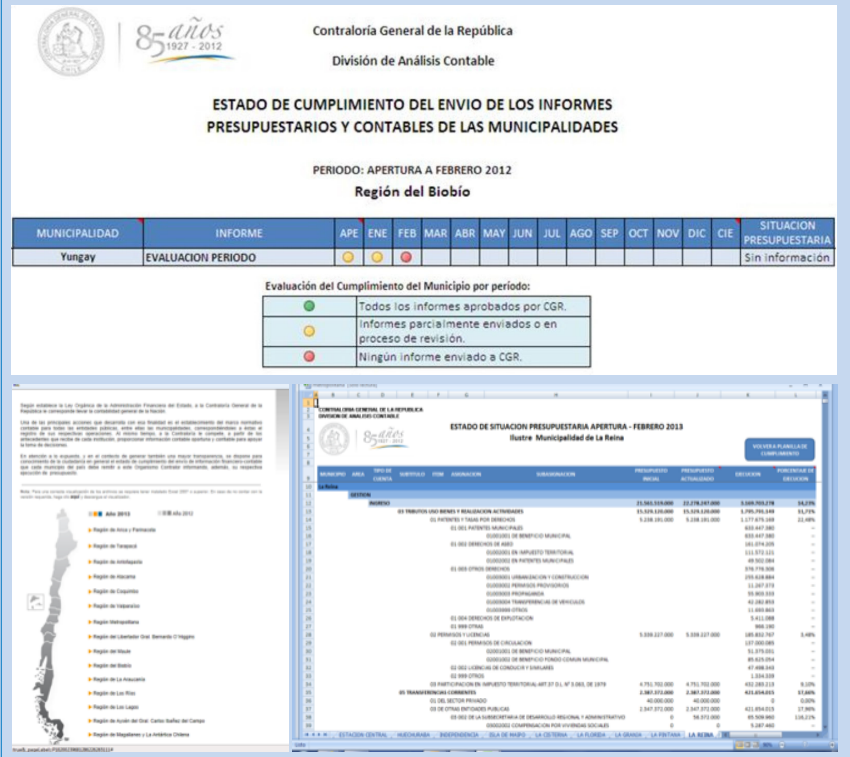
Country	Chile 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 98 CP)
Name of Tool	Massive Public Entity Database Cross-Referencing
Year Created	2012
Purpose of Tool	The tool focuses audits and generates considerable savings in time in detecting and examining irregularities. In the multiple audits performed by the Office of the Comptroller General, improper delivery of benefits, conflicts of interest amongst directors and middle managers due to awarding contracts to companies in which they have family members, and other situations of that nature are frequently detected, making large-scale monitoring necessary, covering longer periods of time and requiring a significant amount of work in terms of man hours. As such it is more efficient to constantly be carrying out cross-referencing in order to detect these situations in advance, focus and maximise the planning of audits delivering higher rates of detection, and to collaborate in the development of inspections and, in some cases, generate reports with immediate outcomes.
Tool Description	Through computer cross-referencing of the main databases of government, the supervision process allows for the examination of a larger number of areas and materials and makes more findings about the administration or service groups dependent on one or more of the ministries. For its development authority to request information from the different entities is needed which is stored and administered. Also necessary are procedures, computer equipment, software and staff specialized in audit and in implementing the cross-referencing system, in order to correctly interpret correlations and findings on violations of rules.
Design and Methodology	To implement the tool, the successful experiences in cross-referencing that the different audit areas of the Office of the Comptroller General have had over time, with the support of their computer engineers, were collected. The experiences of other countries in the field were also looked into, specifically the experience of the Public Expenditure Monitor of Brazil. Subjects or lines of work were chosen to which the cross-referencing would be applied, a study was made of major existing databases in the state administration and relevant audit filters were developed. The project is being implemented by the Division of Administrative Audit of the Comptroller General's Office, and, now in its operational phase, a lateral audit on various public entities is being developed whose main input is cross-referencing social benefits databases and databases of all public servants in the country, in order to detect people receiving benefits who are not authorized to do so.
Cost	The estimated budgetary cost for implementation is approximately US\$ 8,000, financed from the budget of the CGR.
Timetable for Implementation	Eight months.

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Results	The end result is the generation of constant reports of findings and irregularities committed and high risk areas where irregularities may be present, in order to cover a greater number of areas, focus audit, detect these situations more quickly and that all the above create a better control environment and discourage irregularities. This tool also serves as input for planning future control work in the field.
Lessons Learned	It is necessary to collect successful experiences of similar work carried out on a smaller scale before implementing the tool, and also to previously choose specific, delimited lines for the pilot. It is useful to exchange information with various public entities that carry out auditing roles in order to become familiar with software and methodologies relevant to this tool and to collect experiences from other countries with multidisciplinary teams in order for the tool to perform to its full potential.
Knowledge Transfer	Knowledge has been transferred to other SAIs.
Tool Documents	Documents are being put together and will be available on the website.
Contact	Dorothy Pérez Gutiérrez, Deputy Head, Administrative Audit Division: dperezg@contraloria.cl
Illustrations	

Country	 <p>Chile</p>
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 98 CP)
Name of Tool	Municipal Budget Report (IPM) known as "Municipal Traffic Light".
Year Created	2011
Purpose of Tool	This tool seeks to inform the general public on the compliance status of the posting of financial-accounting information that each municipality must submit to the comptroller's office, also informing them of their respective budget execution. The website informs how each municipality has executed its budget, showing expenditure on personnel, consumer goods and services, health and education. Revenue received by the municipality for such things as vehicle licenses, traffic fines and advertising is also detailed.
Tool Description	It registers in detail the income and expenses for each municipality. The Municipal Budget Report of the Office of the Comptroller General of the Republic includes details of the income and expenditure of the country's 345 municipalities. If the required details have been submitted, information can be found on such matters as income received for driving licenses, fines under the Alcohol and Transit Law, grants for schools, etc. Expenses are registered as payment for staff, maintenance of gardens, traffic lights, signage, security services, etc. The portal is available on the website of the Office of the Comptroller General so that citizens across the country can verify how community funds are being used to pay for wages, health, infrastructure, education etc. The CGR is interested that citizens be acquainted with financial information and how spending is made, and that they report on anything they regard as wrong.
Design and Methodology	Every month the municipalities must submit data about their budget management to the CGR who in turn publishes this information on their website. After gathering this information, the Comptroller's Office classifies municipalities using a "traffic light" that changes month to month with the reports submitted.
Cost	Costs are covered by the regular budget of Chile's CGR. The tool was developed as part of a standard programme by a professional working full time on design and construction over three months. Two analysts worked approximately two months on the implementation phase. The operation of the tool requires around three full days of work by an analyst each month.
Timetable for implementation	The tool was created with the reports submitted by the municipalities between January and December 2011 and for the areas of management, education and cemeteries between January and March 16, 2012. In total the system required five months from design to implementation and is now in its second year of operation. Information is updated on a monthly basis.

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Results	For the first publication of information in April 2012, 23% of reports from the relevant municipalities due by that date had been submitted to and processed by the Comptroller's Office. For the fourth publication in July 2012, that figure rose to 81.2%. The 2012 period closed with 92.8% compliance.
Lessons Learned	<p>A first lesson is that there may be non-traditional ways or products that can help prevent non-compliance or lack of transparency in society that impedes good governance.</p> <p>A second lesson relates to the need to search for products of interest to the public as in this way results and impact are enhanced.</p> <p>A third lesson learned is that no issue, regardless of its complexity in terms of accounting etc., should impede involving citizens. However, the way information is communicated does require simplification.</p> <p>Finally, it is very easy to use this model for other kinds of experiences given that the cost of design and implementation is very low. Establishing a new traffic light is a matter of identifying a measurable variable of interest to, and with high impact on, the citizen, and frequently monitoring it.</p>
Knowledge Transfer	No knowledge has not been transferred either to other SAs or public bodies.
Tool Documents	The new platform is available at the webpage www.contraloria.cl in the section "Municipal Budget Report". By clicking on a region on a map of Chile it is possible to access a list of the municipalities and their level of compliance. Information is available on an Excel spreadsheet for citizens to access freely.
Contact	psotovi@contraloria.cl
Illustrations	

Country	 <p>Chile</p>
Institution	Office of the Comptroller General of the Republic
Autonomy	Political Constitution (article 98 to 100)
Name of Tool	Comptroller and Citizen: Online Supervision
Year Created	2012
Purpose of Tool	To generate effective communication between the CGR and the citizens, making them participants in the the job of supervising the institution.
Tool Description	<p>The objective of this initiative is that the citizen becomes a contributor in the work of oversight of the Office of the Comptroller General of the Republic, sending suggestions through the online forms specially designed for this purpose which are accessed directly through the institutional website:</p> <p>http://www.contraloria.cl/contraloriayciudadano</p> <p>Suggestions should focus on the actions of the state administration in the area overseen by the CGR, i.e. centralised public services - ministries, municipalities, governorates, Treasurer General, ONEMI, Armed and Security Forces amongst others; decentralised public services - Health, Housing and Urban Development, State Universities, IRS, Social Security, FONASA, SENCE, JUNAEB, JUNJI, amongst others; all the country's municipalities and public corporations created by law - ENAP, ENAMI, FAMA, ENAER, ASMAR, Port Companies, amongst others - also businesses, companies and public and private entities in which the State or its companies, societies and centralized or decentralised institutions have capital contributions.</p> <p>What is a supervisory suggestion? It is a proposal made by a citizen who provides general information about a matter or service they deem relevant for monitoring, due for example to irregularities or lack of supervision. The CGR evaluates the suggestion, the relevance and impact of the subject matter, and, if accepted, incorporates it in the next audit planning process.</p> <p>The first step of is for the citizen to fill in the suggestion form. This information, which must be taken into account for future control activities, is analyzed by the CGR's Analysis Unit. Relevant information for audit planning and national priorities is obtained from this study and finally reports are produced and those citizens who provided the information are informed.</p> <p>The system can check the status of the audit suggestion through the link "status of proceedings".</p>

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Design and Methodology	<p>As a first step, specialised documents were consulted on SAls and citizen participation in order to identify the main concepts (e.g. vertical and horizontal accountability and the procedures that have been taken into account when considering the involvement of civil society in the decision-making areas of a public institution). In addition, articles written by the Network of Control Experts were analyzed and it was identified that beyond establishing effective communication channels, it is central to create an effective partnership with civil society to strengthen the fight against corruption.</p> <p>At the same time, documents put together by the TPA Initiative were studied. (This initiative brings together civil society organisations from different countries in Latin America interested in contributing to the strengthening of public control systems through the promotion and encouragement of practices related to transparency, citizen participation and accountability in the SAls of the region.) The focus of the analysis was oriented towards identifying experiences that would enable progress in matters of Participative Audit Planning (Argentina) and modern ways of realising complaints from the citizenship (Mexico and Honduras).</p> <p>SAl websites were then trawled for ideas which, based on the analysis carried out, could be adapted to our own reality. Ideas from the websites of the SAls of Mexico, Honduras, Ecuador, Colombia, Peru and Argentina amongst others proved to be relevant to our own case.</p> <p>In the case of the Mexican EFS, direct contact was made with officials to obtain feedback relating to the implementation of their "Línea Ética de Denuncia" ¹⁰, or ethical complaints line.</p> <p>At the same time as carrying out the above-mentioned analysis, a model was being designed, from conceptualising what constitutes a complaint within the legal framework of the SAl of Chile, to coordinating with involved institutions - the Computer Centre; Filing Office; Information Access Unit, etc. - in order to increase the chances of successful project implementation.</p> <p>On the IT design side of development, methods of achieving and maintaining proximity to the citizen were key such as the incorporation of direct interaction social networks such as Twitter and Facebook. User-friendliness was also important to the design of the system; elements such as graphics that allowed for ease of navigation, CSS style sheets that allow for proper display using all major browsers (Internet Explorer, Firefox, Chrome), as well use of the interface design technique known as "Responsive Web Design" which allows for viewing on mobile phone, tablet, and smartphone screens.</p> <p>Finally, the developed system was tested on representatives of Civil Society Organizations using the Focus Group methodology where comments were incorporated into the final draft.</p>
Cost	CGR resources with no additional budget.
Timetable for Implementation	This tool was launched on September 28, 2012 and as such is at the implementation and diffusion stage.

¹⁰ See this tool on page 79 of text

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Results	<p>Between September 2012 and July 2013 there were 1,961 complaints and suggestions for inspections. The use of the website has been increasing. In September 2012 there were 19 complaints over the month and in July 2013, 196. In the period between these months, 1,673 complaints were received.</p> <p>The system includes a section with statistics and other information on site use, such as the amount of data entered by users nationally, the number of complaints and suggestions filed, and institutions with the most cases pending. Available information will be updated monthly, on the first working day of each month.</p> <p>The Comptroller General's Office does not yet have sufficient information to perform statistical analyses of the website.</p>
Lessons Learned	<p>1. - The implementation of the website required a new approach to work within the audit teams at the Office of the Comptroller General, especially in the case of complaints or suggestions for inspections where citizens expressly requested their identity be protected. This was a scenario that presented a challenge to the institution in a number of areas, given that on top of the due caution officials should already possess in their day-to-day practices, the computer systems that supported the processing of every submission had been specifically set up in order to clearly show civil society that information given to the Comptroller's Office would be treated responsibly, a detail that can directly affect the confidence of the public in this organization.</p> <p>2. - Dealing with complaints filed in this way on a national level requires technical analysis of the various implications that may be contained in the text of the submission. For this reason it was decided that the Technical External Control Units perform a coordinated, in-depth analysis of each of the cases. This approach has proved positive in processing submissions as the unit has a regional presence and as such effectively absorbs the burden the website presents at national level.</p> <p>3. - It was deemed necessary to create a collegial body of centralized character to approve each of the proposed approaches for complaints and suggested inspections arriving via the website, with the main objective of standardizing criteria at national level, generating coherence and consistency in determining paths of action.</p>
Knowledge Transfer	<p>So far there has been no transfer of knowledge to other SAIs as the tool has only recently been implemented.</p>
Tool Documents	<p>Documents: Explanatory video for online reporting: http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Sitios/Ciudadano/Inicio</p>
Contact	<p>Joaquín Muga Hernández Office (56-2) 24021866 jmugah@contraloria.cl</p> <p>Rodrigo Vivallo Zapata Office (56-2) 24021412 rvivalloz@contraloria.cl</p>


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Illustrations

Country	Ecuador 
Institution	Office of the Comptroller General of the State
Autonomy	Constitutional (Article 204 CR)
Name of Tool	AutoAudit
Year Created	2008-2009
Purpose of Tool	Facilitate audit processes.
Tool Description	Computational tool that allows users to manage audit projects electronically in phases such as planning, execution of field work and reports.
Design and Methodology	The Comptroller's Office has 170 licenses that are managed through dedicated servers and accessed virtually with Citrix in order to perform the procedures for each stage of the audit and store this information on the servers. This facilitates exchange between those working on the audit process and the digitization of the working papers.
Cost	The investment since 2009 has not been estimated.
Timetable for Implementation	Ongoing since 2008.
Results	Change in mentality and attitude towards the use of technology, assigning of personal computers to all auditors at national level, better control and supervision of the audit process.
Lessons Learned	Technology improves efficiency and effectiveness of control.
Knowledge Transfer	Internal project of the Comptroller's Office.
Tool Documents	Internal documents.
Contact	coordinacion@contraloria.gob.ec

Country	El Salvador 
Institution	Court of Auditors of the Republic
Autonomy	Constitutional (Article 195 CP)
Name of Tool	Governmental Audit Manual
Year Created	2006
Purpose of Tool	To facilitate governmental audit by auditors of the Court of Auditors of the Republic. It also provides audit teams with a document to guide their actions and order procedures.
Tool Description	Provides steps to follow for carrying out financial and management audits and special examinations.
Design and Methodology	NO INFORMATION
Costo	NO INFORMATION
Timetable for Implementation	Seven Years
Results	NO INFORMATION
Lessons Learned	NO INFORMATION
Knowledge Transfer	NO INFORMATION
Tool Documents	The manual can be found at the following link: www.cortedecuentas.gob.sv/index.php/normativo/doc_download/51-manual-de-auditoria-gubernamental
Contact	rinc@cortedecuentas.gob.sv
Illustrations	

País	El Salvador 
Institución	Court of Auditors of the Republic
Autonomy	Constitutional (Article 195 CP)
Name of Tool	Specific Technical Standards for Internal Control
Year Created	NO INFORMATION
Purpose of Tool	The internal control system is intended to assist the institution in meeting the following objectives: to achieve efficiency, effectiveness and efficacy of operations; obtain reliability and timeliness of information; to comply with laws, regulations, administrative provisions and other applicable regulations. It also provides audit teams with a document to guide actions and order procedures.
Tool Description	It allows institutions to issue their own mechanisms to prevent corruption; the standards are guidelines endorsed by the heads of institutions and authorized by the Supreme Audit Institution, thereby becoming binding in their application.
Design and Methodology	NO INFORMATION
Cost	NO INFORMATION
Timetable for Implementation	NO INFORMATION
Results	Currently 99% of state entities including the municipalities have their own technical standards.
Lessons Learned	NO INFORMATION
Knowledge Transfer	NO INFORMATION
Tool Documents	www.cortedecuentas.gob.sv/_/8-normas?...normas-tecnicas-de-control-interno
Contact	rinc@cortedecuentas.gob.sv
Illustrations	

Country	Peru 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 82 CP)
Name of Tool	Accountability System
Year Created	2001
Purpose of Tool	To establish procedures so that any head of an entity subject to the National System of Control renders accounts in a homogenous and timely manner to ensure the transparency of public management with respect to the use of public goods and resources. (Directive No. 04-2007-CG/DES approved by Comptroller's Resolution N1 332-2007 Comptroller N1-CG).
Tool Description	<p>The heads have a duty of accountability to the competent authorities and to the public for the use of state funds and property in their charge and for achieving established objectives. As such they are responsible for submitting the accountability report to the Comptroller's Office in the period entrusted to them.</p> <p>The officials and public servants of the entities must cooperate and provide the facilities necessary for the head and former head, if applicable, to develop their accountability report on time and according to defined characteristics.</p> <p>The submitted information is guided by the principle of veracity and also has the character of an affidavit.</p>
Design and Methodology	<p>Collection and processing of information: annual and final accountability reports made up of information on the results of the evaluation of the Institutional Strategic Plan, Institutional Operational Plan and others, as well as the performance analyses provided by those documents mentioned above.</p> <ul style="list-style-type: none"> - Information is compiled by officials and public servants from the audited entities in charge of the organic units involved in the process of accountability for the areas of administration, organisation and methods, human resource management, quality management, system and technology management, implementation of investment projects, financial control, logistics, accounting etc. The aim is that they should collaborate and provide the necessary assistance to the head - and former head if applicable - to prepare their accountability report within the deadline and as defined in the current directive. - In order to register a report, the Comptroller's Office must first assign a username and password. Then, with the data from the areas involved, the contents of the report is registered and forwarded to the head for validation and signing. - Contents of the Accountability Report: Annual and final accountability reports have the following formats: <ul style="list-style-type: none"> F1: General Information. F2: Status of management documents F3: Alignment of Mandate and Strategic Objectives F4: Alignment of Objectives and Programmes/Projects F5: Alignment of Activities (those that are not project activities) F6: Programme/Project Assessment Matrix F7: Results of Activities F8 Personnel Movement

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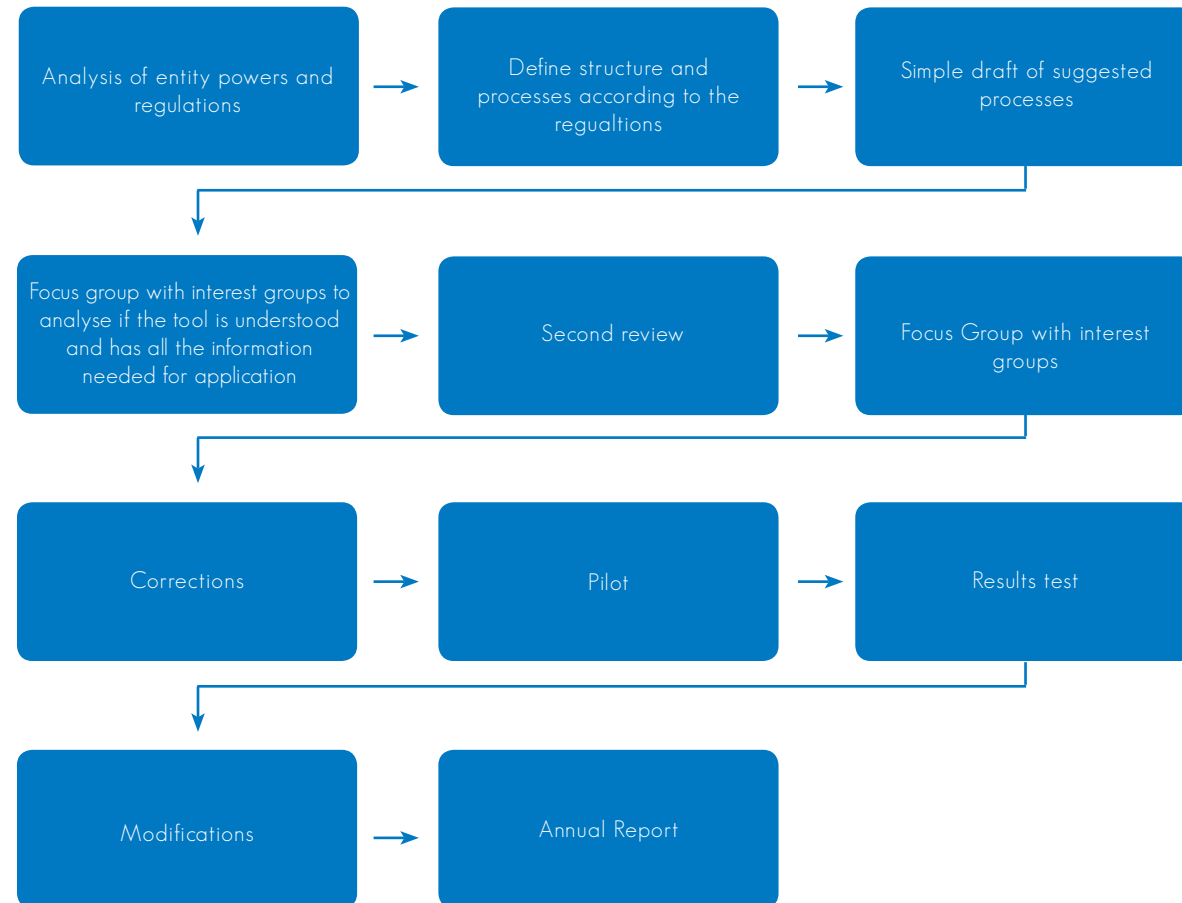
Design and Methodology	<p>F10: Financial Information F10A : Financial Information (ratios not applicable) F10B : Financial Information (suggested ratios) Supplementary Information: F9A: Information Technology F9B: Infrastructure F9C: Processes F9D: Culture and Organizational Climate F9E: People Management. Dissemination of Accountability Report: presentation to the public of Accountability Reports by heads of audited entities. In July 2010 an accountability queries and reports module was implemented via the web. The module allows access by the public to the formats of the accountability reports, via our institutional website.</p>
Cost	Development of the Accountability System for the period 2013 cost approximately US\$ 50,500 (S/. 142,100) and involved 1,840 man hours. The resources were part of the normal budget of the SAI.
Timetable for Implementation	Taking into account the complete cycle from its beginnings, the tool has been in action for 12 years.
Results	<ul style="list-style-type: none"> • 40-45% compliance rate by entities required to submit accountability reports. • There are formats on the outcome of work performed by the entity for the purpose of keeping the public informed on progress. • information from the entities will serve as input for the oversight of public bodies and will be useful to users of the Comptroller's Office.
Lessons Learned	<ul style="list-style-type: none"> • It contributes to the ongoing improvement of public sector management by opening up possibilities for feedback. • Periodic dissemination of results fosters a culture of management transparency. • Both aspects contribute to the long-term governability and sustainability of the country by institutionalising the commitment of the public administration to provide quality services to citizens in a timely manner with respect for the legal system.
Knowledge Transfer	This tool has not been shared with other SAIs. However, when a head leaves their post they should deliver a printed copy of the final report to the new head.
Tool Documents	www.rendiciondecuentas.gob.pe
Contact	<p>Department for Cooperation and the Prevention of Corruption Email: rendiciondecuentas@contraloria.gob.pe</p> <p>Extensions: 6385: Mr. Marlon Medina 1274: Mr. Felix Soto 1273: Ms. Pamela Severino</p>

continuation >

Illustrations

The image displays two screenshots of the website 'LA CONTRALORÍA GENERAL DE LA REPÚBLICA'. The top screenshot shows the homepage with a navigation menu (HOME, MARCO LEGAL, NORMATIVA ASOCIADA, FORMATOS, EJEMPLOS, MANUALES, FAQ, CONTACTENOS) and a banner for 'RENDICION DE CUENTAS DE TITULARES'. Below the banner is a section titled 'Ingresar al módulo de consultas de Informes de Rendición de Cuentas' with a yellow arrow button. The bottom screenshot shows a search form with the following fields: 'Ingresar el nombre de la Entidad', 'Ingresar nombre del Titular de la Entidad', and 'Ingresar el código que se visualiza en la imagen respetando las letras mayúsculas y minúsculas.' The CAPTCHA image shows the code 'VbQ0nG' and a 'Buscar' button.

IMPLEMENTATION OF AUDIT TOOLS (MANUALS AND OTHERS)





CHAPTER FOUR


TOOLS THAT INCLUDE CITIZEN
AND INSTITUTIONAL PARTNERS



CHAPTER FOUR

TOOLS THAT INCLUDE CITIZEN AND INSTITUTIONAL PARTNERS

COUNTRY	INSTITUTION	TOOL
Chile	Comptroller General of the Republic	Comptroller and Citizen
Colombia	Comptroller General of the Republic	Forums of Interest to Citizens "Fight Against Corruption"
Ecuador	Comptroller General of the State	National Plan for the Fight against Corruption of the Transparency and Social Control Office
Paraguay	Comptroller General of the Republic and Centre for Judicial Studies	Campaign: "Demand. Control. Report"
Peru	Comptroller General of the Republic	Youth Audit Programme

Country	 <p>Chile</p>
Institution	Office of the Comptroller General of the Republic
Autonomy	Political Constitution (article 98 to 100)
Name of Tool	Comptroller and Citizen: Online Supervision
Year Created	2012
Purpose of Tool	To generate effective communication between the CGR and the citizens, making them participants in the the job of supervising the institution.
Tool Description	<p>The objective of this initiative is that the citizen becomes a contributor in the work of oversight of the Office of the Comptroller General of the Republic, sending suggestions through the online forms specially designed for this purpose which are accessed directly through the institutional website:</p> <p>http://www.contraloria.cl/contraloriayciudadano</p> <p>Suggestions should focus on the actions of the state administration in the area overseen the CGR, i.e. centralised public services - ministries, municipalities, governorates, Treasurer General, ONEMI, Armed and Security Forces amongst others; decentralised public services - Health, Housing and Urban Development, State Universities, IRS, Social Security, FONASA, SENCE, JUNAEB, JUNJI, amongst others; all the country's municipalities and public corporations created by law - ENAP, ENAMI, FAMA, ENAER, ASMAR, Port Companies, amongst others - also businesses, companies and public and private entities in which the State or its companies, societies and centralized or decentralised institutions have capital contributions.</p> <p>What is a supervisory suggestion? It is a proposal made by a citizen who provides general information about a matter or service they deem relevant for monitoring, due for example to irregularities or lack of supervision. The CGR evaluates the suggestion, the relevance and impact of the subject matter, and, if accepted, incorporates it in the next audit planning process.</p> <p>The first step of is for the citizen to fill in the suggestion form. This information, which must be taken into account for future control activities, is analyzed by the CGR's Analysis Unit. Relevant information for audit planning and national priorities is obtained from this study and finally reports are produced and those citizens who provided the information are informed.</p> <p>The system can check the status of the audit suggestion through the link "status of proceedings".</p>

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Design and Methodology	<p>As a first step, specialised documents were consulted on SAIs and citizen participation in order to identify the main concepts (e.g. vertical and horizontal accountability and the procedures that have been taken into account when considering the involvement of civil society in the decision-making areas of a public institution). In addition, articles written by the Network of Control Experts were analyzed and it was identified that beyond establishing effective communication channels, it is central to create an effective partnership with civil society to strengthen the fight against corruption. At the same time, documents put together by the TPA Initiative were studied. (This initiative brings together civil society organisations from different countries in Latin America interested in contributing to the strengthening of public control systems through the promotion and encouragement of practices related to transparency, citizen participation and accountability in the SAIs of the region.) The focus of the analysis was oriented towards identifying experiences that would enable progress in matters of Participative Audit Planning (Argentina) and modern ways of realising complaints from the citizenship (Mexico and Honduras). SAI websites were then trawled for ideas which, based on the analysis carried out, could be adapted to our own reality. Ideas from the websites of the SAIs of Mexico, Honduras, Ecuador, Colombia, Peru and Argentina amongst others proved to be relevant to our own case. In the case of the Mexican EFS, direct contact was made with officials to obtain feedback relating to the implementation of their "Línea Ética de Denuncia", or ethical complaints line. At the same time as carrying out the above-mentioned analysis, a model was being designed, from conceptualising what constitutes a complaint within the legal framework of the SAI of Chile, to coordinating with involved institutions - the Computer Centre; Filing Office; Information Access Unit, etc. - in order to increase the chances of successful project implementation. On the IT design side of development, methods of achieving and maintaining proximity to the citizen were key such as the incorporation of direct interaction social networks such as Twitter and Facebook. User-friendliness was also important to the design of the system; elements such as graphics that allowed for ease of navigation, CSS style sheets that allow for proper display using all major browsers (Internet Explorer, Firefox, Chrome), as well use of the interface design technique known as "Responsive Web Design" which allows for viewing on mobile phone, tablet, and smartphone screens. Finally, the developed system was tested on representatives of Civil Society Organizations using the Focus Group methodology where comments were incorporated into the final draft.</p>
Cost	CGR resources with no additional budget.
Timetable for Implementation	This tool was launched on September 28, 2012 and as such is at the implementation and diffusion stage.
Results	<p>Between September 2012 and July 2013 there were 1,961 complaints and suggestions for inspections. The use of the website has been increasing. In September 2012 there were 19 complaints over the month and in July 2013, 196. In the period between these months, 1,673 complaints were received.</p> <p>The system includes a section with statistics and other information on site use, such as the amount of data entered by users nationally, the number of complaints and suggestions filed, and institutions with the most cases pending. Available information will be updated monthly, on the first working day of each month.</p> <p>The Comptroller General's Office does not yet have sufficient information to perform statistical analyses of the website.</p>

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<p>Lessons Learned</p>	<p>1. - The implementation of the website required a new approach to work within the audit teams at the Office of the Comptroller General, especially in the case of complaints or suggestions for inspections where citizens expressly requested their identity be protected. This was a scenario that presented a challenge to the institution in a number of areas, given that on top of the due caution officials should already possess in their day-to-day practices, the computer systems that supported the processing of every submission had been specifically set up in order to clearly show civil society that information given to the Comptroller's Office would be treated responsibly, a detail that can directly affect the confidence of the public in this organization.</p> <p>2. - Dealing with complaints filed in this way on a national level requires technical analysis of the various implications that may be contained in the text of the submission. For this reason it was decided that the Technical External Control Units perform a coordinated, in-depth analysis of each of the cases. This approach has proved positive in processing submissions as the unit has a regional presence and as such effectively absorbs the burden the website presents at national level.</p> <p>3. - It was deemed necessary to create a collegial body of centralized character to approve each of the proposed approaches for complaints and suggested inspections arriving via the website, with the main objective of standardizing criteria at national level, generating coherence and consistency in determining paths of action.</p> <p>4.- One of the main objectives behind the initiative is to involve citizens directly in the determination of audit work, where it is of the utmost importance to generate an affinity and harmony with those using the tool. For this reason a business rule was established whereby citizens are personally notified within a maximum of 10 business days as to the procedure the Office of the Comptroller General will carry out. This requirement was incorporated into the institutional goals that the Oversight Body must meet within a calendar year, and as such it has a place of real significance for those officials committed to make contact with citizens.</p>
<p>Knowledge Transfer</p>	<p>So far there has been no transfer of knowledge to other SAIs as the tool has only recently been implemented.</p>
<p>Tool Documents</p>	<p>Documents: Explanatory video for online reporting: http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Sitios/Ciudadano/Inicio</p>
<p>Contact</p>	<p>Joaquín Muga Hernández Office (56-2) 24021866 jmugah@contraloria.cl</p> <p>Rodrigo Vivallo Zapata Office (56-2) 24021412 rvivalloz@contraloria.cl</p>

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Illustrations

The screenshot shows the website for 'CONTRALORÍA Y CIUDADANO' (Strengthening citizen participation in fiscalization). The interface includes a navigation menu, a main banner with a welcome message, and three primary service areas: 'SUGERENCIA DE FISCALIZACIÓN' (Fiscalization suggestion), 'DENUNCIA EN LÍNEA' (Online denunciation), and 'ESTADO DE TRÁMITE' (Status of process). Each area is accompanied by an icon and a brief description. Below these are three video links. The bottom part of the page features a large graphic titled 'FISCALICE CON NOSOTROS' and a data dashboard with various charts and tables, including a line graph showing trends over time and a pie chart showing the distribution of suggestions.

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Country	Colombia 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 267 CP)
Name of Tool	Forums of Interest to the Citizen "Fight Against Corruption"
Year Created	2000
Purpose of Tool	To bring the Comptroller's Office closer to Colombia's future professionals through debate and discussion on corruption and engage with them and question them on their practices as students and citizens.
Description of Tool	They are collective forums between participants (university students) and facilitators (officials from the Delegate Comptroller for Citizen Participation) and as such are participative, raising awareness amongst participants on this topic and also engaging with them and questioning them on their practices as students and citizens who may have an impact on the legitimization of both public and private corruption.
Design and Methodology	<p>Steps:</p> <ul style="list-style-type: none"> - After the presentation by the participants and facilitators, the Office of the Comptroller is explained in terms of its constitutional and legal functions, its structure, history and situation. - After this, participants are asked to describe recent cases of corruption that they consider paradigmatic and explore any thoughts they may have on the subject. - Next they are shown a slide, for example a cartoon by Quino, the object being that that they relate the cartoon to what was established by article 267 of the Constitution of Colombia. - A debate is then held on the content of article 267 and what the cartoon is referring to. - Three groups are then formed to address the following topics: what they understand by corruption; what are the possible causes; what are the effects and possible solutions to combat corruption in the country. - Practical application. Once the groups have come up with answers they are given a 21-page booklet prepared by the Comptroller's Office called "Discussion Forums of Public Interest; the Fight Against Corruption" which contains strategies for solving the problem of corruption. The issues addressed in this booklet are: community dialogue; exercising the right to speak; what is corruption?; causes of corruption; effects of corruption; how to address the problem: - Option 1: Promote democratic values to strengthen citizen participation in monitoring processes of governance. - Option 2: Modernise the state to achieve greater transparency and efficiency in public administration. - Option 3: Strengthen justice and the public agencies responsible for controlling corruption.

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Design and Methodology	<p>Each option includes the theoretical basis of the respective topic and respective criticisms.</p> <ul style="list-style-type: none"> - The facilitator also explains Robert Klitgaard's equation for corruption: $C = M + A - T$ - At the end of the activity the participants have a well-developed and debated idea of corruption based on theories such as that of Klitgaard in "Controlling Corruption" and Gabriel Misas Arango in his work for the Comptroller's Office "The Fight Against Corruption in Colombia". - At the end of the activity each student writes a pledge for their fight against corruption. Some of these commitments have been not to plagiarise; not to buy contraband; not to bribe public officials on issues of taxes, penalties fines or public tenders; report corruption when in possession of direct knowledge; not to vote for politicians involved in corruption. <p>The tool is implemented by the Delegate for Citizen Participation of the Office of the Comptroller General of the Republic of Colombia and has been applied over the last ten years in a number of public and private universities with students from different courses who study ethics as part of their curriculum. The activity is designed to take four hours.</p>
Cost	In 2013 the costs of the facilitator were \$ 67,000 = US 35.75 (four-hour session); course materials, photocopies and stationary \$ 10,000 = US 5.33. Total cost per session = \$ 70,000= US 41.08.
Implementation Timetable	Ten years
Results	<p>To date around 50 forums have been held with more than 1000 students attending.</p> <p>It has become clear through the forums that the knowledge of university students on corruption has been gained through the media and has not been a topic for academic discussion, nor an issue tackled by government or state bodies, which highlights the precarious treatment of the problem by the social and public sectors.</p> <p>There is a perceptible absence of the state in developing strategies and programmes in universities to address the problem of corruption. Students "know about" the issue through the media and while the role of the media should not be repudiated, the issue is generally treated as a "scandal".</p> <p>Finally, the forums have educated students about the problem of corruption as a scourge which affects the economic, social and moral life of the country as values are tainted and trust in the state eroded. The forums have also served to exact an ethical commitment to expose certain student practices that might encourage corruption.</p>
Lessons Learned	<p>In order to consolidate the results of the forums it is essential that the governing bodies of both universities and the Comptroller General's Office are involved. To do this, it is suggested that following the forums, management level members of these institutions meet to explain in greater depth to the academic community the actions undertaken by control, fiscal and disciplinary entities in the fight against corruption, i.e. the penalties imposed on corrupt officials, compensation for lost moneys - a sort of accountability to society on activities carried out in the fight against corruption.</p> <p>The issue of corruption should also be approached from the academic perspective, hence the proposal for activities such as watch groups - citizen agendas that engage various sectors of academia, researchers, teachers and students for their analyses.</p>
Knowledge Transfer	Although some territorial Comptroller's Offices in Colombia have received training through the National Fiscal Control System (SINACOF), there is no evidence that they have developed this tool in their respective territories.

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Tool Documents	<ul style="list-style-type: none"> - Office of the Comptroller General of the Republic of Colombia, 21-page booklet on the fight against corruption. - Slide presentation on Quino cartoon. - Presentation on CGR participative fiscal control.
Contact	<p>Roberto Antonio Dáger Espeleta Delegate for Citizen Participation Office of the Comptroller General of the Republic of Colombia Institutional email: roberto.dager@contraloria.gov.co Alternative email: rdagere@gmail.com Office telephone: PBX ++ 57 1 6477000 Ext. 1859-1860 Bogota D.C. Colombia Mobile: 320-3492266</p>
Illustrations	

Country	Ecuador 
Institution	Transparency and Social Control Service
Name of Tool	National Plan for the Fight Against Corruption
Year Created	2013
Purpose of Tool	Coordinate the efforts of state entities in the fight against corruption.
Tool Description	The National Plan is a scheme to generate a preventive and fighting attitude to corruption in Ecuador through a national system based on constitutional rights.
Design and Methodology	Strategic objectives include the application of anti-corruption mechanisms through the use of technical, technological and scientific tools and specific policies of transparency, social control and codes of conduct.
Cost	Budget estimate not available.
Timetable for Implementation	4 months to September 2013.
Results	It was initiated in May 2013 and as such no assessment of results has been made.
Lessons Learned	Coordinated efforts between the entities that make up the Transparency and Social Control Service allow for the development of high-quality strategies.
Knowledge Transfer	To all citizens
Tool Documents	www.qpccs.gob.ec
Contact	coordinacion@contraloriagob.ec

Country	Paraguay 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 281 CN)
Name of Tool	Campaign: "Demand. Control. Report"
Year Created	2009
Purpose of Tool	Reduce corruption in the Paraguayan public educational system, promoting habits of control and citizen reporting.
Tool Description	<p>The initiative is the result of a study on corruption in the Paraguayan public educational system carried out between 2005 - 2008 by the Centre for Judicial Studies where it was discovered that state-administered projects for school materials and food supplements were having an alarming social cost for the most vulnerable.</p> <p>In 2009 the Centre for Judicial Studies and the Office of the Comptroller General of the Republic implemented a campaign called "Demand. Control. Report."</p> <p>The campaign sought to raise public awareness about the effects of corruption in the education system and the importance of the involvement of the entire educational community and society in the control processes of state programmes and in particular the nutritional supplement project - the glass of milk or school snack - and the Kit Escolar, a backpack of basic school materials.</p>
Design and Methodology	<p>Control Guidelines were developed to provide information and allow people to control the timely, complete and proper delivery of supplements and school materials, and report any irregularities in their delivery.</p> <p>A Control Manual was created and distributed to public schools and the parents of pupils, seeking to involve society through a mechanism that effectively guarantees the right to be provided with access to education.</p> <p>Implementing the Control Manual has three steps:</p> <ol style="list-style-type: none"> 1. DEMAND your rights. The aim is for citizens to know and understand their rights as set out in the National Constitution. 2. CONTROL the fulfilment of your rights, where citizens are informed how and when food supplements should arrive at their schools and which materials are included in the school backpacks. 3. REPORT the breach of your rights, where telephone numbers, email addresses and details on the website where complaints can be made are listed in case irregularities are discovered. The manual also explains what happens with complaints made to the Comptroller's Office and the different ways of reporting.


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Design and Methodology	<p>In this way every parent, headmaster, teacher and child can demand their rights, oversee Ministry of Education projects and report irregularities.</p> <p>The campaign was supported by USAID and the Information Centre for Development Resources. A strategic alliance was set up between the Comptroller's Office, the Ministry of Education, private sector companies, the media and social organisations. The companies supported the initiative through the distribution of materials whilst the media offered cinema and radio advertisements in Asuncion to raise citizen awareness. Other companies helped with the distribution of the Control Manuals across the country.</p>
Cost	US\$ 5,000 per year on printing.
Timetable for Implementaion	Four years.
Results	<p>3,000 sets of guidelines for the control of basic school materials and food supplements were delivered.</p> <p>The educational caravan, "Demand. Control. Report." was promoted with more than 4,000 children, teenagers, teachers and parents.</p>
Lessons Learned	<ul style="list-style-type: none"> - Institutional limitations - budgetary, connectivity, time and space - can be overcome by working together with organised civil society. - Working to raise awareness amongst different generations (adults, young people and children) and sectors (public and private) clarifies the importance and degree of involvement in the care and control given to matters in the public sphere. - The institutional image, both internal and external, is reinvigorated through joint achievements such as this one, and underlines the value of transparency and solidarity as the main drivers for this sort of undertaking. - When the most vulnerable of those provided with state resources are involved, the greater the level of support given to the processes. As such, a child can oversee and report what happens with their school supplies and snacks.
Knowledge Transfer	Whilst the experience has not been shared with other SAIs, there is material available to those interested, such as control booklets for primary-level classes.
Tool Documents	Documents: Control Manual for the School Backpack and Food Supplements http://www.costosocial.org.py/files/manual.pdf Cuadernillo para los niños http://www.costosocial.org.py/librito.pdf
Contact	María Victoria Rivas, Executive Director Directora, Centre for Judicial Studies vrivas@cej.org.py

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Illustrations

Country	Peru 
Institution	Office of the Comptroller General of the Republic
Autonomy	Constitutional (Article 82 CP)
Name of Tool	Youth Audit Programmes
Year Created	2011
Purpose of Tool	<p>The purpose is to promote values and foster citizen participation amongst young people of school age in preventive action against corruption and:</p> <ul style="list-style-type: none"> - To contribute to strengthening citizen values and raise citizen anti corruption consciousness. - To involve citizens, students and pupils in learning their rights and duties, as well as in monitoring the actions of their authorities. - Bring governmental control and the Comptroller's Office to the citizens. - Foster the preventive effect of school oversight committees in improving directly related public management. - Make an impact on society, not only on students and teachers but also on their families.
Description of Tool	<p>It consists of pupils in the higher years of secondary education implementing citizen monitoring activities. Together with their teachers these pupils prepare, implement and report the results of the monitoring of their schools, the Local Education Management Unit, the municipality and local police stations.</p> <ul style="list-style-type: none"> - Component 1: Capacity Development: the course "Ethics, Citizenship and Social Commitment" was set up to train teachers selected by the Ministry of Education at national level in the use of materials and delivery of content relating to the working of the state, government control, combating corruption, citizen participation and other topics included in the regular Basic Structure. The course is divided into two modules of 120 hours in total in which face-to-face courses and workshops, online courses, seminars and other complimentary educational activities are held. In 2010 the course was focused on monitoring processes and their phases; implementing a pilot school audit to validate formats, materials and design processes; and developing the manual "Promoting Citizen Participation from the School Environment". - Component 2: Development of Learning Materials: materials were developed to guide the teacher in the treatment and practice of issues related to governmental control and monitoring processes. The manual "Promoting Public Participation from the School Environment" for which a developer of materials is currently being sought. - Component 3: Implementation of Monitoring Processes: training workshops were held (replicated workshops) by teachers who had taken the Ethics, Citizenship and Social Commitment course. In these workshops technical guidelines were provided for the proper execution of the monitoring processes in such a way that materials were delivered and teaching given on how to make reports and how to conduct follow-up on the implementation of recommendations as part of the monitoring process. Monitoring processes were implemented nationwide in the largest cities. They were carried out by pupils in their final years of secondary education, accompanied by their teachers, who prepared, executed and reported the results for the monitoring of their schools, the Local Education Management Unit, the municipality and local police stations.

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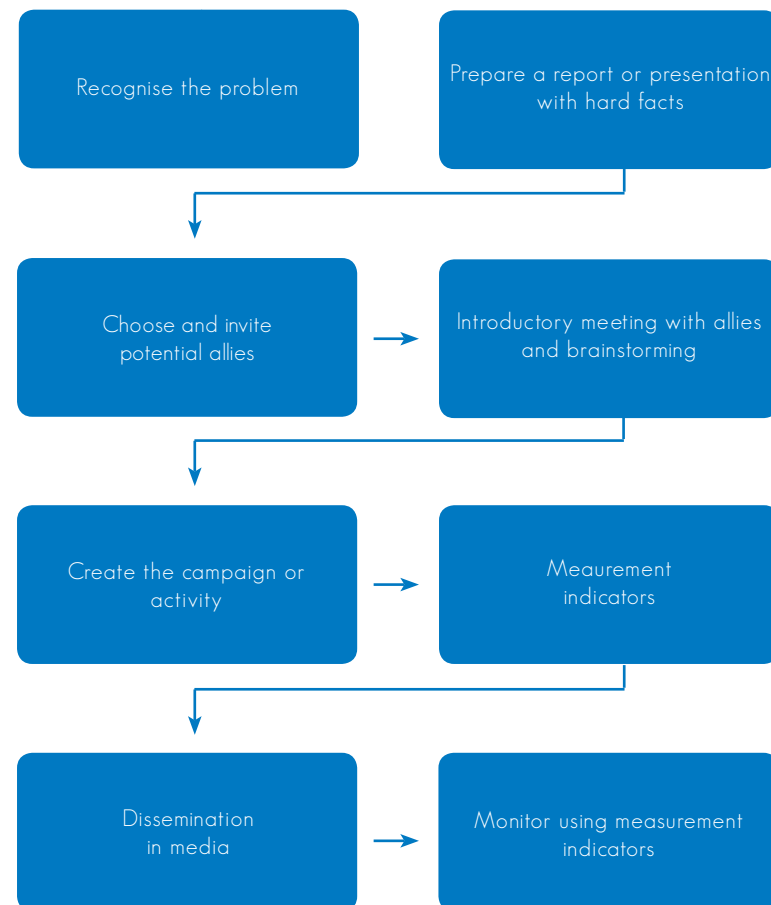
Description of Tool	In the educational institutions students and teachers put up banners and handed out flyers etc. to sensitize the rest of the students and teachers to the scope and benefits of school oversight, as well as the need to act against certain specific problems in their community.
Design and Methodology	To implement the Youth Audit Programmes 2010 it was necessary to carry out the following: <ul style="list-style-type: none"> - Sign the Inter-institutional Cooperation Agreement with the Ministry of Education. - "Ethics, Citizen and Social Commitment" course, 120 academic hours. - Conduct the monitoring processes. - Follow-up on recommendations. - Presentation of materials developed within the programme.
Implementation Timetable	Pilot phase: January 2010 - December 2010 Development of Young Auditors programme from January 2011 to today.
Results	From 2010 to the end of 2012, 1,782 school monitoring processes were undertaken with the participation of 93,268 secondary school pupils from 369 educational institutions in the cities of Abancay, Ayacucho, Arequipa, Huancayo, Huancavelica, Huaraz, Huánuco, Ica, Iquitos, Cajamarca, Chiclayo, Cusco, Lima, Moyobamba, Piura, Puno, Tacna, Trujillo. For 2013 it is expected that 500 secondary school teachers will receive training and that the scope of coverage will be extended to Satipo, Sullana, Pucallpa and Tumbes. The contents of the programme will be aligned with the National Curriculum Framework to formalise the implementation of the school monitoring processes at national level, having negotiated with the Ministry of Education the corresponding proposal and the distribution of educational materials to the teachers in the citizen and civic training fields nationwide.
Lessons Learned	<ul style="list-style-type: none"> • At the start of the programme there was some resistance at the Comptroller's Office regarding secondary school pupils running the monitoring processes. This was solved by showing that through the training of teachers to guide the young people, good teamwork could be achieved. To make sure the teachers train the students correctly they are monitored throughout the process. • Many school heads did not offer the facilities necessary to carry out the monitoring processes and for this reason visits are made to the schools in order to demonstrate that the programme is well-intentioned. Likewise, visits are made to officials from the educational sector with the aim of sensitizing them. • To avoid the rejection of the monitoring processes by the heads of the entities visited, the reports must be carefully written and the observations objective and based on the underlying rules. • The selection of focuses for the monitoring processes should comply with the following conditions: <ul style="list-style-type: none"> - It should be of interest to the student community - It should not generate conflict - It should be easy to respond to • With a view to the sustainability of the programme, the following actions were taken: <ul style="list-style-type: none"> To avoid any negative medium-term effects with the monitoring processes it is necessary that the young people see their positive impact and to that end a year after carrying out the monitoring, the students and teachers should carry out follow-up on the rectification of their observations and inform the Comptroller's Office of the results. For the programme to grow at national level it is necessary that the practice be incorporated in the school curriculum. Tools and reference material need to be developed in order to orient the activities of teachers and pupils in the monitoring process. It is necessary to supervise the whole school monitoring process. • To involve teachers from other fields related to the activity, given that these teachers are of impeccable character and committed to the students.

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Knowledge Transfer	Colombia's experiences - "Heroes of Control", "Young Supervisors" and "See you at School" - were borrowed from - particularly "Young Supervisors". The programme is part of the Guide to Good Practices in Interacting with Citizens, from OLACEFS' Citizen Participation Commission.
Tool Documents	Questionnaire for monitoring processes: http://es.calameo.com/read/00094616575618836e83d
Contact	Fernando Ortega Cadillo, Head of Cooperation and Prevention of Corruption. Email: fortega@contraloria.gob.pe Tel: 330-30000 (ext. 1271) Mónica Castillo Andaluz, Technical Coordinator of the Young Auditors Programme. Email: mcastillo@contraloria.gob.pe Tel: 330-30000 (ext. 1272)
Illustrations	 

IMPLEMENTING A TOOL FOR INCLUDING ALLIES

The following shows the process to be followed when developing a tool to include anti corruption allies.





CHAPTER FIVE

NON-SAI TOOLS



CHAPTER FIVE NON-SAI TOOLS

This chapter deals with the following tools:

COUNTRY	INSTITUTION	TOOL
Argentina	Anti-Corruption Office	System of Comprehensive Sworn Asset Declarations for Public Officials
Ecuador	Committee on Citizen Participation and Social Control	Reference Guide for the Exercise of Accountability
El Salvador	Transparency and Anti Corruption Undersecretariat	Accountability of Executive Body Entities
Mexico	Secretariat for Public Affairs	Asset Declarations for Public Officials: Warning Systems
Mexico	Secretariat for Public Affairs	Asset Declarations for Public Officials: OMEXT

ANTICORRUPTION OFFICE - ARGENTINA
SYSTEM OF COMPREHENSIVE SWORN ASSET DECLARATIONS FOR PUBLIC OFFICIALS

Country	Argentina 
Institution	Anti-Corruption Office (OA)
Name of Tool	System of Comprehensive Sworn Asset Declarations for Public Officials
Year Created	1999
Purpose of Tool	<p>Two of the main purposes of the Anti-Corruption Office are to identify and investigate possible corruption offenses by public officials and detect incompatibilities and conflicts of interest in the performance of duties. Another essential function of the OA is to develop and coordinate policies to prevent corruption.</p> <p>To carry out these objectives, the Anti-Corruption Office of the Republic of Argentina created and has been continuing to develop for more than a decade, an effective system of sworn asset statements for the public officials of the National Executive Authority, the details of which can be found below.</p>
Tool Description	<p>The creation of the System of Comprehensive Sworn Asset Declarations has managed to resolve the problems that existed with paper declarations. It has the following advantages:</p> <ul style="list-style-type: none"> • It improved the compliance level of this obligation. • It keeps rejections of sworn statements to a minimum by providing consistency and integrity of data submitted by the official, generating control mechanisms at the moment the data is captured that prevent involuntary or form errors. • It allows for more efficient data verification by control agencies, improving the tracking and monitoring of declarations in matters involving assets (to detect, for example, illicit enrichment) or work (to prevent conflicts of interest) • Automated control mechanisms can detect in a timely manner possible inconsistencies between variations in an official's assets and their level of income. • It keeps a database of the sworn statements of National Executive Authority officials which allows for the verification of submissions taking into account not only the current declaration but also those submitted over time. • It improves consistency control schemes in defining and monitoring the environment of those bound to declare. • It brought about a drastic reduction in system costs. • It brought about exponential increases in analysis and investigation capability (possible cross-referencing with other databases). • Paper use reduced to a minimum. • Access to information improved for all those interested in obtaining a copy of sworn statements (Civil Society Organisations, the press, Executive Authority, Public Prosecutor and citizens in general). • Software friendly. • Computational centralisation and operative decentralisation. • Files sent by internet. • High security in terms of access and communications.

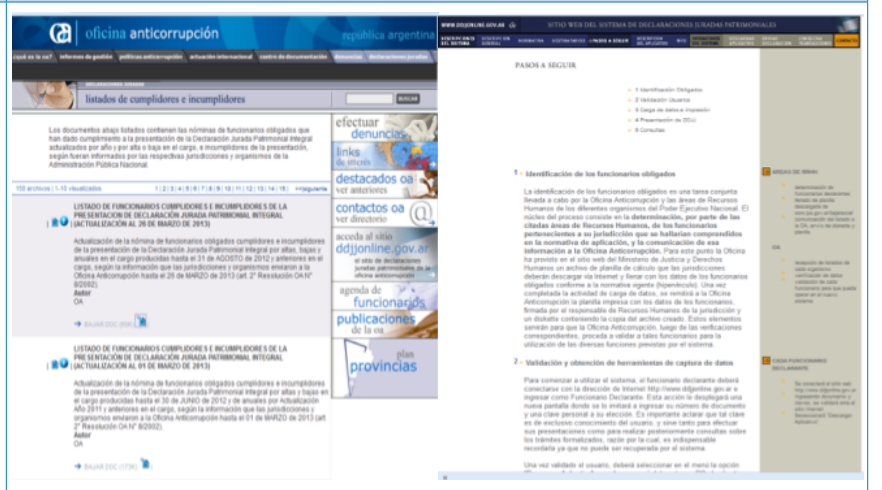
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Design and Methodology	<p>The System of Comprehensive Sworn Asset Declarations was created and is today being developed with the primary purpose of complying with the national obligations of the Republic of Argentina (National Constitution, Law No. 25.188, ethics in public office) and international obligations (mainly the OAS and UN conventions against corruption) in matters of transparency and the fight against corruption.</p> <p>To realise this aim, and in particular for the development and implementation of this transparency policy, the Anti-Corruption Office of Argentina was keen to follow the principles of so-called "open government" and as such utilise information technology in the framework of "e-government".</p> <p>The implementation of the system is carefully detailed in the book <i>Declaraciones Juradas de Funcionarios Públicos. Una herramienta para la prevención y control de la corrupción. Tecnología informática y gestión pública</i>, Anti-Corruption Office. Series: Estrategias para la Transparencia (transparency strategies), 2nd Edition, 2007. Go to www.anticorruccion.gov.ar and follow the link "publicaciones", or go directly to: http://www.anticorruccion.gov.ar/documentos/Libro%20DDJJ%202ed.pdf</p>
Cost	Not available.
Timetable for Implementation	With all its stages, 13 years.
Results	<p>Results attesting to the success of the System of Sworn Declaration can be found in the Anti-Corruption Office's annual and bi-annual management reports and is evidenced in its positive reception amongst users.</p> <p>The system is constantly monitored and assessed by the Anti-Corruption Office itself for the strengths and weaknesses of its management in order to improve quality.</p> <p>For example, the OA recently detected a slight drop in the compliance level for making mandatory and annual sworn declarations as well as those made when a functionary retires from public office. In order to improve these indicators, the OA took the following actions:</p> <ol style="list-style-type: none"> 1.- On December 7, 2011, the Administrative Control Prosecutor issued order 009/2011 by which salaries are held back for those officials who do not comply with their obligation to submit initial or annual sworn declarations. The order can be viewed at: http://www.anticorruccion.gov.ar/PDF/Res%20OA%202011-9%20(Disp%20inc).pdf 2.- The regulation and creation of a Certification Registry for Defaulters was proposed for which the OA must issue a certificate determining whether the official has complied with or defaulted on the submission. In case of default, those wishing to pursue a new public function will according to law not be allowed to do so. <p>For a detailed description of the most recent advances of the sworn declarations system implemented by the Anti-Corruption Office, please see the OA's annual and bi-annual reports at http://www.anticorruccion.gov.ar/gestion.asp</p> <p>The document <i>República Argentina. Respuesta al Cuestionario MESICIC/OEA - 4ª Ronda. Sección II. Seguimiento de los Avances e Información y Desarrollos nuevos relacionados con la Implementación de las Recomendaciones formuladas en el Informe por País de la Primera Ronda de Análisis</i> (Republic of Argentina, reply to the MESICIC/OEA questionnaire - 4th round, section II. Monitoring of advances and information and new developments related to the implementation of recommendations made in the country reports of the first round of analysis), is an integral part - along with this document referring to "good practices" - of Argentina's response to the questionnaire of the 4th round of MESICIC (June 2012).</p>

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<p>Results</p>	<p>The monitoring of this good practice is carried out by civil society organizations, academic institutions, the media and the general public who regularly use the system to request copies of sworn statements of officials and other information.</p> <p>The impact of this good practice in society is very high and it is also common for the media to use the information provided by the Anti-Corruption Office's system of sworn declarations, in articles, research and journalistic products.</p> <p>One of the most important challenges for the implementation of this best practice is the need to constantly improve quality standards as well as its technological capabilities (with the constant advances in technology).</p> <p>Civil society organisations (OSC) are the main players in maintaining the "good health" of this transparency policy, given that they are the social actors that most frequently use the system.</p>
<p>Lessons Learned</p>	<p>Lessons learned can be found in various documents of the Anti-Corruption Office including the following:</p> <p>Book: Declaraciones Juradas de Funcionarios Públicos. Una herramienta para la prevención y control de la corrupción. Tecnología informática y gestión pública (sworn statements of public officials, a tool for the prevention and control of corruption), Anti-Corruption Office. Series: Estrategias para la Transparencia (transparency strategies), 2nd edition. Go to: www.anticorruptcion.gov.ar, "publicaciones", or directly to: http://www.anticorruptcion.gov.ar/documentos/Libro%20DDJJ%202ed.pdf</p> <p>Annual and bi-annual management reports of the OA: http://www.anticorruptcion.gov.ar/gestion.asp</p>
<p>Knowledge Transfer</p>	<p>The system has been used as a model in Argentina (by other state authorities or sub-national states such as provinces and municipalities) as well as in other countries.</p> <p>In this context it is worth mentioning the active participation of the Republic of Argentina in the development of the "Model Law Project for the Region of Sworn Declarations of Assets and Interest of those who Perform Public Functions", which the OAS General Secretariat promoted through the Department of Legal Cooperation of the Secretariat of Legal Affairs with the support of the Spanish government, in order to foster the strengthening of legal-institutional instruments of the MESICIC member states.</p> <p>See the book: "Stolen Asset Recovery. Income and Asset Declarations: Tools and Trade-offs" (The World Bank and the United Nations Office of Drugs and Crimes Stolen Asset Recovery -StAR- Initiative, Nov. 2009): http://siteresources.worldbank.org/EXTSARI/Resources/5570284-1257172052492/ADIncomeasset.pdf?resourceurlname=ADIncomeasset.pdf.</p>

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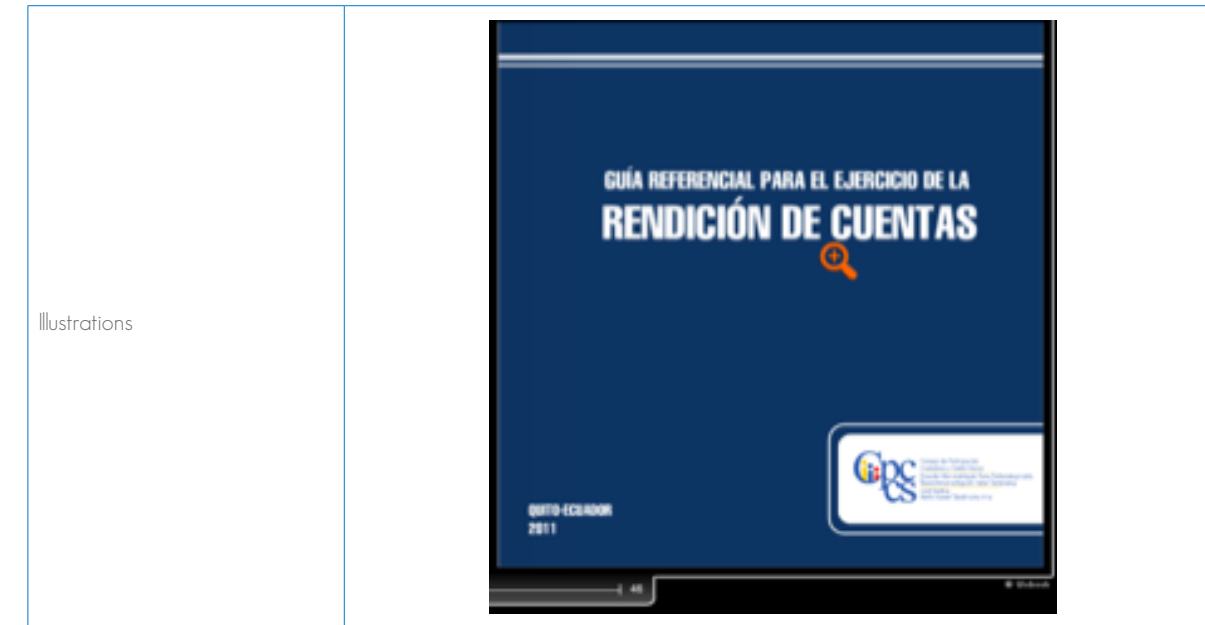
<p>Tool Documents</p>	<p>Anti-Corruption Office website: http://www.anticorruptcion.gov.ar/home2.asp</p> <p>Sworn Asset Declaration for Public Officials website (Anti-Corruption Office): http://www.ddjonline.gov.ar/</p> <p>To request sworn asset declarations of officials: http://www.anticorruptcion.gov.ar/oac/cgi/register.htm</p> <p>List of officials that have complied with and defaulted on their obligation to submit sworn declarations: http://www.anticorruptcion.gov.ar/declaracione4.asp</p> <p>Book: Declaraciones Juradas de Funcionarios Públicos. Una herramienta para la prevención y control de la corrupción. Tecnología informática y gestión pública, Anti-Corruption Office. Series: Estrategias para la Transparencia (transparency strategies), 2nd edition, 2007. Go to: www.anticorruptcion.gov.ar/publicaciones, or directly to: http://www.anticorruptcion.gov.ar/documentos/Libro%20DDJJ%202ed.pdf</p> <p>Annual and bi-annual OA management reports: http://www.anticorruptcion.gov.ar/gestion.asp</p>
<p>Contact</p>	<p>Transparency Policy Planning Administration, Anti-Corruption Office Address: Tucumán 394, C 1049 AAH, Buenos Aires, Argentina. Tel: (5411) 5167 6400 / exts. 6402 / 6403 Email: Transparency Policy Planning Administration dppto@jus.gov.ar Sworn Declarations Unit udjoo@jus.gov.ar</p>
<p>Illustrations</p>	

COMMITTEE ON CITIZEN PARTICIPATION AND SOCIAL CONTROL - ECUADOR

REFERENCE GUIDE FOR THE EXERCISE OF ACCOUNTABILITY

Country	Ecuador 
Institution	Committee on Social Participation and Social Control
Name of Tool	Reference Guide for the Exercise of Accountability
Year Created	2011
Purpose of Tool	To facilitate the accountability processes, improve the interrelation between public institutions and the citizenship and promote transparency in public management.
Description of Tool	The tool aims to improve the processes of accountability of the executive function through consolidating the formats and information each institution is bound to make transparent to the citizenship, simplifying disclosure criteria through the implementation of a highly participative strategy through which citizens and executives can interrelate through sectorial public hearings, thus ensuring the direct exercise of rights and the strict compliance with legal and constitutional obligations.
Design and Methodology	The methodological guidelines set parameters for the following areas: - Presentation format of sectorial public hearings to the citizenship. - Presentation format of the report to the Citizen Participation Council (print and digital versions) - Guide for the presentation of the ombudsman's report (print and digital versions).
Cost	NO INFORMATION
Timetable for Implementation	NO INFORMATION
Results	NO INFORMATION
Lessons Learned	NO INFORMATION
Knowledge transfer	NO INFORMATION
Tool Documents	The guide can be found at: www.participacionycontrolsocial.gob.ec/web/guest/documentos-rendicion-de-cuentas
Contact	For queries: coordinacion@contraloria.gob.ec


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TRANSPARENCY AND ANTI-CORRUPTION UNDERSECRETARIAT - EL SALVADOR
ACCOUNTABILITY OF EXECUTIVE BODY ENTITIES

Country	El Salvador 
Institution	Transparency and Anti-Corruption Undersecretariat
Name of Tool	Accountability of Executive Body Entities
Year Created	NO INFORMATION
Purpose of Tool	It aims to ensure public participation in governance.
Tool Description	NO INFORMATION
Design and Methodology	<p>The Undersecretariat developed a manual for accountability of the executive body as a guiding and facilitating tool for public hearings. Citizen guidelines are being developed for the call for accountability, the aim of which is to promote active citizen participation in public hearings.</p> <p>During hearings the head of the entity presents their report which is then open to discussion with the citizenship who can express their concerns, demands or suggestions concerning the work carried out by the entity.</p> <p>Within each entity there is an institutional commission for accountability, coordinated by an information officer.</p>
Cost	NO INFORMATION
Timetable for Implementation	NO INFORMATION
Results	NO INFORMATION
Lessons Learned	<ul style="list-style-type: none"> - It is necessary to have political commitment from the highest authorities and to delegate a high-level technical team for implementation. - Accountability is most successful when the citizenship participates actively as a result of prior promotion by institutions and the creation of enough space for dialogue. - Accountability reports should be written in a way that can be understood by everyone. The clarity with which officers speak is highly valued, even when they are talking about problems they have had. - Follow-up on commitments made during the accountability process is very important, especially to ensure the credibility of the public hearings and the institutions that perform them. - There needs to be a specific entity responsible for promoting and monitoring accountability so that compliance with the basic standards may be ensured and the focus on continuous improvement is maintained. - The constant self-assessment of accountability exercises helps to identify those areas where improvements should be made.

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Knowledge Transfer	NO INFORMATION
Tool Documents	http://asuntos estrategicos.presidencia.gob.sv/novedades/publicaciones/rendicion-de-cuentas/archivos-rc-2012.html
Contact	Marcos Rodríguez, Transparency and Anti-Corruption Undersecretary: mrodriguez@presidencia.gob.sv
Illustrations	

SECRETARIAT FOR PUBLIC AFFAIRS - MEXICO

ASSET DECLARATIONS FOR PUBLIC OFFICIALS: WARNING SYSTEM

Country	Mexico 
Institution	Secretariat for Public Affairs
Name of Tool	Asset Declarations for Public Officials: Warning System
Year Created	2011
Purpose of Tool	The platform provides warnings about incongruities between income, expenditure, movable and immovable property in asset declarations and as such helps detect possible cases of illicit enrichment. The system also provides statistical and comprehensive reports and allows for the verification of 100% of asset declarations, provides the elements to make pre-asset evaluations and initiate highly complex investigations to establish offences committed by public officials.
Tool Description	Intelligent computational tool that allows for the systematic analysis of asset declarations submitted by public servants through DeclaraNet (http://declaranet.gob.mx) in a targeted manner that can provide verification more effectively and efficiently.
Design and Methodology	The design and operating methodology is based on Business Intelligence (BI) through the deployment of WebFocus software and integration with the security applications framework of the Secretariat for Public Affairs. In this way the warning system feeds from information contained in the DeclaraNet system (declarations of asset situation), making an automated analysis to detect possible anomalous behaviours in the movements of public servant assets. In this context it is possible to target the search through indicators and parameters generating the corresponding reports.
Cost	US\$310,000.-
Timetable for Implementation	It is currently in the implementation process.
Results	N/A
Lessons Learned	N/A
Knowledge TRansfer	N/A
Tool Documents	Documentation includes a number of deliverables such as user manuals, installation, set up and training guides.
Contact	Guillermo Narvez Bellacetn, Director General of Information and Integration. System Administrator.

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Illustrations

SECRETARIAT FOR PUBLIC AFFAIRS - MEXICO

ASSET DECLARATIONS FOR PUBLIC OFFICIALS: OMEXT

Country	Mexico 
Institution	Secretariat for Public Affairs
Name of Tool	Asset Declarations for Public Officials: OMEXT
Year Created	2011
Purpose of Tool	An instrument of prevention and/or timely detection of default on submitting declarations of asset situations, as is the obligation of public servants.
Description of Tool	Intelligent computational tool to control the failure or tardiness of asset declaration submission. The application allows for the administration and use of the verification process for the timely submission of asset declarations through remote electronic communication, and the sending of information electronically on non-compliance to the internal control bodies.
Design and Methodology	The tool has the following modules: Detection: It simplifies and automates the identification process for failure or tardiness of submissions from public servants in its initiation, modification and conclusion modes. This process is carried out through the cross-referencing by the system of information on DeclaraNet and the registry of those bound to submit declarations of their asset situation in each internal control body of the dependencies and institutions of the Federal Public Administration. Processing: Allows for break periods in the information contained in the detection module so it can be filtered and verified and thus better controlled and managed by OMEXT users. Views: In this module, formal notifications on default and tardiness to submit declarations are generated and sent, and the attention the appropriate internal control body gives to these breaches is checked (filed or referred to area of responsibility).
Cost	Not available
Timetable for Implementation	Two years and four months
Results	Automation and issuance of electronic official letters, relationship with public servants and electronic certification of declarations of assets submitted outside the time limits set by the Federal Law on the administrative responsibilities of public servants. For preventive purposes the system also provides internal control bodies with lists of public servants who have yet to submit asset declarations that they might verify this information before formalising the corresponding impeachment.

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Lessons Learned	Strengthening the process of integrating information from the register of public servants required to file declarations of assets, and the quality of the recorded information, will impact positively on OMEXT given that this system relies on information contained in the register of individuals bound by obligation.
Knowledge Transfer	This is a new system and as such knowledge has not yet been transferred.
Tool Documents	Available here: http://omext.funcionpublica.gob.mx/
Contact	Javier Vargas Zempoaltecatl, Director General of Accountability and Asset Situation of the Secretariat for Public Affairs. Email: jvargas@funcionpublica.gob.mx
Illustrations	

ANNEXE



ANNEXE

QUESTIONNAIRE ON THE DEVELOPMENT OF A TOOLKIT
FOR CORRUPTION CONTROL

This instrument is intended to gather information from OLACEFS Supreme Audit Institutions to build a toolkit for corruption control with the aim of making available to the SAls the latest preventive, control and audit instruments, with an emphasis on the experiences developed by SAls themselves.

1. Country: _____

2. Name of Institution: _____

3. Name of Tool: _____

4. Please put an "X" next to the option that best describes the tool:

- Prevention of Corruption ____

- Detection of Corruption ____

- Control of Corruption _____

- Audit _____

5. Description of Tool: include a summary of the tool identifying the main elements for its development and implementation.

6. Reasons and importance: explain the reasons for its development and implementation, identifying the problem it addresses.

7. Design and Methodology: please outline the design of the tool and methodology used for its implementation; factors taken into account for its design, including, if applicable, the experiences of other countries and the opinions of civil society. _____

8. Implementation: How is the tool being implemented? Who was involved in the implementation process? What was the estimated cost of implementation (in dollars)? Did it receive national and/or international funding?

9. Results: What is the final, or expected, result of the tool's implementation? _____

10. Lessons Learned: What have been some of the lessons learnt from the implementation of the tool?

11. Knowledge Transfer: Has the tool been shared with other OLACEFS SAIs? Please mention with whom, when and on what terms knowledge was transferred and if a cooperation agreement was made or any legal instrument was used to formalise the transfer.

12. Documents: Where can more information on the tool be found (e.g. internet links)?

13. Contact: contact information for the person who can provide more information on the tool.

