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CAPACITY BUILDING PLAN

2019-2021



PHOTO: Filip Gieda



PHOTO: Alexander Kunze



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Nelson Eduardo Shack Yalta
Comptroller General of Peru
President of the OLACEFS

Jorge Bermúdez Soto
Comptroller General of Chile
Executive Secretary of the OLACEFS

José Mucio Monteiro
President of the Federal Court of Accounts of Brazil

Augusto Nardes
President of the OLACEFS Capacity Building Committee

Capacity Building Committee
General Audit Office of the Nation of Argentina
Federal Court of Accounts of Brazil
Office of the Comptroller General of the Republic of Chile
Office of the Comptroller General of the Republic of Colombia
Office of the Comptroller General of the Republic of Costa Rica
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Office of the Comptroller General of the Republic of Panama
Office of the Comptroller General of the Republic of Paraguay
Office of the Comptroller General of the Republic of Peru
Chamber of Accounts of the Dominican Republic
Court of Accounts of the Republic of Uruguay



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This Capacity Building Plan, coordinated by the Federal Court of Accounts – Brazil (TCU) as president of the OLACEFS’ Capacity Building Committee (CCC), is the result of the contribution of the Supreme Audit Institutions (SAI) members of OLACEFS, especially the following CCC members: Argentina, Brazil, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Mexico, Panama, Paraguay, Peru, Dominican Republic and Uruguay, and with the support of the Brazil-Germany Cooperation for Sustainable Development, through GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH. The report of the Diagnosis of Capacity Building Needs (DNC) can be obtained by request to the CCC presidency (ccc@tcu.gov.br) or downloaded in the OLACEFS’ website (www.olacefs.com).

Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) Capacity Building Plan: 2019- 2021 / Organization of Latin American and Caribbean Supreme Audit Institutions, Capacity Building Committee; *Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH*, Brazil-Germany Cooperation to the Sustainable Development. – Brasilia, Federal Court of Accounts - Brazil (TCU), 2019.

Work coordinated by the Federal Court of Accounts - Brazil (TCU) as president of the Capacity Building Plan (CCC) of the OLACEFS. Result of the contribution of the Supreme Audit Institutions (SAI) members of OLACEFS, especially the following CCC members: Argentina, Brazil, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Mexico, Panama, Paraguay, Peru, Dominican Republic and Uruguay, and with the support of the Brazil-Germany Cooperation for Sustainable Development, through GIZ-Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH.

1. Capacity Building 2. Professional Qualification 3. Professional Capacity – development.
I. Capacity Building Committee. II. Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH. III. Title.

Foreword

The Capacity Building Committee (CCC) of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), headed by the Federal Court of Accounts – Brazil (TCU), carries out its activities based on a comprehensive and innovative agenda focused on strengthening the Committee, having in mind interinstitutional cooperation and professional development in each of the region's Supreme Audit Institutions (SAI). Currently, the CCC is composed of 13 SAIs and has the continuous support of these institutions to promote capacity building within the scope of OLACEFS.

As one of the main and most important tasks of the Committee, the Diagnosis of Capacity Building Needs (DNC) has become an essential tool in creating and guiding the lines of action of the CCC and has been an important input to the OLACEFS Capacity Building Plan for 2016-2018. The purpose of the diagnosis was to improve the offer of capacity building activities to the regional community, identifying areas of interest and priorities for development of technical, personal, and management skills.

For the triennium 2019-2021, we have developed a second diagnosis process with the active participation of 20 of the 22 member SAIs of OLACEFS – that is, over 90 percent of its members, with the input from approximately 1,400 auditors from those SAIs. Furthermore, it is worth mentioning the contribution of international organizations such as the German Cooperation for Sustainable Development (through the GIZ), the INTOSAI Development Initiative (IDI), the United Nations Development Program (UNDP), and the Inter-American Development Bank (IDB).

This solid and collaborative work produced a new Capacity Building Plan that has the full potential of catering to the needs of the institutions in charge of external control and of the SAI professionals, based on the identification of priorities that will enable allocation of institutional resources in an appropriate manner.

Finally, we would like to thank all institutions and teams involved in this important process for the establishment of guidelines and proposals that will allow the development of capacities and strengthening of the SAIs of our region. Likewise, we highlight the crucial importance of international cooperation between SAIs, as well as the collaboration with cooperating organizations, in the area of capacity building, in order to improve oversight systems in Latin America and the Caribbean.

Minister Augusto Nardes
President of CCC

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The OLACEFS Capacity Building Plan 2019-2021

1. Introduction

The Capacity Building Plan is an important reference to guide the offer of joint capacity building actions to the Supreme Audit Institutions (SAIs) linked to the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS). To cater to the needs of SAI employees, it is important to base the work on prior information gathering, which helps to identify priorities and to allocate resources appropriately. With that purpose, the OLACEFS' Capacity Building Committee (CCC) made a diagnosis for the 2019-2021 triennium.

This document details the process adopted for the new diagnosis, which has brought innovations in comparison to the one made in the previous triennium. Further, the experience in the period from 2016 to 2018 enlarged the vi-

sion of the Federal Court of Accounts (TCU) as chair of the CCC, consolidating good practices and identifying solutions for the faced challenges.

Therefore, this Capacity Building Plan is organized in three sections:

- Activities carried out in the 2016-2018 triennium, which describes the main initiatives and their results;
- Diagnosis of Capacity Building Needs for the 2019-2021 triennium, with the applied methodology and the data found;
- Capacity Building Plan for the 2019-2021 triennium, which proposes the actions that should be continued or developed in order to meet the identified needs.



2. Activities performed in the 2016-2018 triennium

Seeking to adopt an integrated model of capacity building, the CCC applied the Capacity Building Cycle as prescribed in ISO 10015 Standard (fig. 1), comprised by four steps. They are: definition of needs by consulting the players involved;

design and preparation of a capacity building plan and design of educational actions; offer of educational actions to carry out the planned activities; and evaluation of results to feed back the cycle and to optimize the actions.

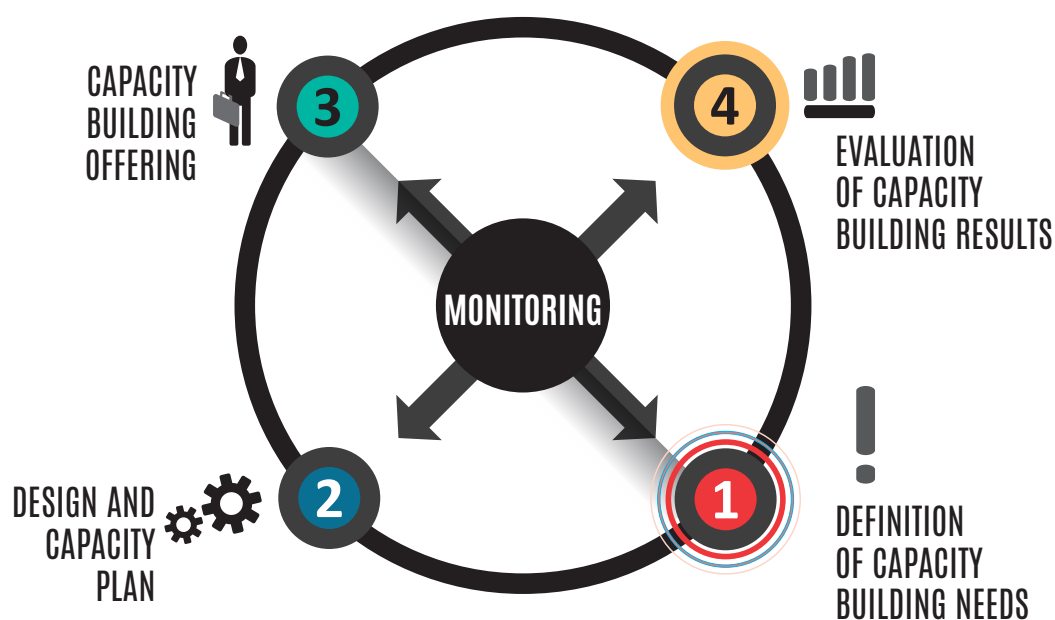


Fig. 1: Capacity Building Cycle of the ISO 10.015 Standard

This section will present the main initiatives of the CCC in the period from 2016 to 2018, as well as data on the performance of the initially planned actions. The description also includes the progress of the Task Forces connected to the approached themes.

Capacity Building Actions

The OLACEFS Capacity Building Plan for the years 2016-2018, which was prepared based on the first diagnosis of capacity building needs, presented a challenging agenda containing innovative proposals and initiatives. The purpose was the real gain of capacities and the professionalization of the SAIs, so that they might deliver even more meaningful and sustainable results for society.

In these three years, the work performed by the CCC counted on inputs from TCU's candidacy to chair the Committee, from results of the SAI Performance Measurement Framework (SAI PMF) tool, and from the support of strategic cooperating organizations such as the Inter-American Development Bank (IDB), the World Bank, the Intosai Development Initiative (IDI), the Intosai Capacity Building Committee (CBC), the Professional Standards Committee (PSC), and the German Cooperation Agency (GIZ).

The CCC worked on the implementation of this agenda focused on strengthening the Committee's, with a view to inter-institutional cooperation and professional development in each SAI of the OLACEFS. For that purpose, several capacity building actions were carried out, such as the offer of e-Learning and in-person courses, considering initiatives already prepared by SAIs and that followed the guidelines set by the diagnosis. Coordinated audits were also carried out, as they are fundamental tools for building professional capacities and for strengthening the member SAIs of the OLACEFS. In addition, we have also organized international seminars and events to foster innovation.

To optimize its work, the CCC adopted a comprehensive vision of the capacity building concept and looked for several capacity building tools that could have a positive impact on the professionalization level of the OLACEFS community. Some of the core objectives achieved by the Committee were, for example, those connected with technological and pedagogical innovation in capacity building actions. They produced results such as the development of the Massive Open Online Courses (MOOCs), a contest for designing electronic games for citizenship, innovation workshops, and the enhancement of horizontal cooperation to encourage local SAI employees to participate actively in the preparation and offer of courses.

Another noteworthy initiative foreseen in the Capacity Building Plan is the fostering of technological innovation through the development of a web-based platform aimed to optimize the management of capacity building actions offered by the CCC. Later named Educational Management System (*Sistema de Gestão Educacional - SGE*), this online multifunctional platform is dedicated to the management and promotion of courses and other activities related to capacity building, learning and knowledge management organized by the Committee.

The system may be accessed by the capacity building liaisons appointed by the local SAI. The liaisons are the ones responsible for registering the capacity building initiatives to be promoted, registering the SAI employees interested in the available offers and, among other duties, awarding the certificates to the participants approved in the activities. The system has been used by OLACEFS SAIs since early 2018 and has become an extremely useful tool for managing the Committee's activities.

Following is a summary of the initiatives included in the 2016-2018 Capacity Building

Plan and an analysis of its execution, which served as input when designing and improving the Plan for the next triennium. To evaluate accomplishment of the actions offered, we made a record of all the

educational activities foreseen, identifying those that were carried out and the ones that were not. In addition, we also recorded the offer of extra activities. Table 1 summarizes the results of the analysis:

Table 1 - Total of educational actions (2016-2018) and extra activities

| | e-Learning courses | In-person courses | Tool box | Coordinated Audits | Cooperative Audits | Programs | Total |
|---------------------|--------------------|-------------------|----------|--------------------|--------------------|----------|---------------------|
| a) planned | 83 | 12 | 1 | 10 | 3 | 5 | 114 |
| b) offered | 65 | 8 | 1 | 8 | 0 | 4 | 86 |
| c) not offered | 18 | 4 | 0 | 2 | 3 | 1 | 28 |
| d) extra activities | 22 | - | - | - | - | - | 22 |
| Total (b+d) | 87 | 8 | 1 | 8 | 0 | 4 | 108 (94,73%) |

To produce the aforementioned table, we adopted the following definitions:

- **Foreseen:** all actions foreseen in the 2016-2018 Capacity Building Plan to be offered to SAIs during that period. Such actions include capacity building activities such as online courses, toolboxes, support to coordinated and cooperative audits, and other programs.
- **Offered:** all actions (mentioned before) foreseen in the 2016-2018 Capacity Building Plan that were actually offered to SAIs during the period.
- **Not offered:** all actions (mentioned before) foreseen in 2016-2018 Capacity Building Plan that were not offered to SAIs during the period.
- **Extra activities:** actions not foreseen in the Capacity Building Plan but that were offered to SAIs during the triennium. Such actions were all online courses.

In summary, during the period of 2016 to 2018, 114 educational activities were foreseen. Of those, 86 were offered and 28 were not offered, which shows the apparent accomplishment of 75.44% of the actions proposed in the Capacity Building Plan. Nevertheless, considering the extra activities that were not foreseen, the actions offered total 108 initiatives. Therefore, the extra activities made up for the ones that were not offered, thus enabling accomplishment of 94.73% of what we expected to offer SAIs during those three years.

It is worth highlighting that the proposals foreseen in the previous plan depended on the support of the member SAIs of the Committee, on the availability of OLACEFS funds, and on the technical and financial support of cooperating organizations.

Another survey carried out to analyze the execution of the actions of the previous plan, was the total number of course offered to SAIs, as well as the number of employees registered in the last triennium. Below, we present a table with the result.

Table 2 - Total online courses offered and participation of employees

| Year | Online courses offered | Employees registered |
|------|------------------------|----------------------|
| 2016 | 29 | 1452 |
| 2017 | 39 | 1329 |
| 2018 | 37 | 1352 |

In the table, we identify an increase in the past years of online courses offered to OLACEFS SAls. However, the number of employees who registered for the courses did not increase. This was dealt with in the Capacity Building Plan for the 2019-2021 triennium by designing solutions for improvement that seek to increase participation of employees in the capacity building actions. One of them is the inclusion of courses in English so that SAls from different parts of the world can participate.

In the first trimester of 2019, the Serzedello Corrêa Institute (TCU School of Government) will make available to the INTOSAI community and other interested parties a MOOC in English, Portuguese, and Spanish on SAls and the Sustainable Development Goals (SDGs). For 2020, there is a MOOC scheduled that will deal with Performance Audit, also in these three languages. These initiatives comply with the CCC proposal, which is to also support capacity building of the audit institutions of other regions.

Coordinated Audits

Coordinated Audits consist in an important strategy for capacity building, which permit identifying and meeting the capacity building demands, creating an organizational environment that ensures continuous learning through multilateral cooperation between SAls and cooperators. That initiative, which has been implemented by member SAls of the OLACEFS since 2011, encompasses the use of several learning methods with the aim

to meet the strategic goals of Intosai, and, consequently, of OLACEFS, such as capacity building and dissemination and application of the International Standards for SAI (ISSAI).

The use of that capacity building tool enables site learning, the sharing of techniques among SAls and experience exchange among professionals involved, favoring an integrated treatment of subjects of common interest. Moreover, it permits making a regional diagnosis of the development of SAls, which allows for the identification of strengths and aspects that may be improved in each institution.

In the period from 2016 to 2018, the CCC, with the support of OLACEFS SAls, assisted the performance of an array of coordinated audits on themes of wide interest in the region, such as Popular Housing, Education Indicators, Environmental Liabilities, Road Construction, Border Areas Governance, Sustainable Agriculture (SDG 2.4), Gender Equality (SDG 5), and Renewable Energy.

One of the initiatives adopted to support and enhance the effectiveness of coordinated audits consisted in creating a Task Force. The aim was to decentralize the coordination of the works, to pursue new sources of financing, to contact multilateral institutions connected to the subject to promote the dissemination of the results, as well as exploring synergies with the IDI with the aim to improve the work methodology. The SAls that integrate said Task Force are Brazil, El Salvador, Ecuador, Peru and the Dominican Republic.

Cooperation with the Intosai

One of the Capacity Building Committee's principle, already expressed and reflected on the 2016-2018 Capacity Building Plan, is to keep itself attentive and open to cooperate with other groups, institutions and organizations, with the aim to benefit OLACEFS and its member institutions, besides sharing knowledge and good practices that are useful to the whole SAI community. In consistency with that principle, the CCC does not work isolated.

Besides the support received by SAIs from OLACEFS and the development of partnerships with international bodies, the CCC sought to enhance dialogue with Intosai, particularly with the Capacity Building Committee (CBC) and the Intosai Development Initiative (IDI). Accordingly, the CCC has encouraged OLACEFS SAIs to participate in global initiatives that may potentially reflect on the formulation of principles, guidelines and solutions for professional development.

With that cooperative spirit, the CCC collaborated with the Task Force for the Intosai Auditor Certification (TGIAC), supporting the group's efforts to present studies on that subject at the 2016 Intosai Congress (INCOSAI). The main outcome of these efforts was the preparation of the Competency Framework, a valuable resource for the SAI community, the importance of which, as recent analyses have been proving – goes beyond building a certification to encompass the work planning, hiring, career development, performance management and professionalization in general.

At the 2016 INCOSAI, it was decided for the continuance of studies on that topic, and, for that purpose, a new Task Force was created in Intosai, now dedicated for Auditor Professionalization (TFIAP), substituting for the previous one. The renaming of the group characterizes very well the change of focus

from the certification to a broader one: the auditor's professionalization.

The CCC follows up the evolution of that theme in Intosai. The cooperation with the regions, in fact, is clearly prescribed in the strategic outline of the Task Force for Auditor Professionalization, including for the mission to update the Competency Framework and to suggest pronouncements about auditor competencies, as of the 2019 INCOSAI.

In addition, the CCC has been supporting the IDI's pilot-program named "Professional Education for SAI Auditors" (PESA), giving continuity to the existing partnership between OLACEFS and the IDI since the outset of the 3i Program (ISSAI Implementation Initiative), in 2013. PESA focuses on the development of auditors' competencies after surveying on the needs, thus acting in a manner that is analogous to the way CCC works. At this point, PESA is being developed as a pilot-program, but the IDI's intention is to achieve economy of scale and institute a regular educational program within Intosai.

Focus on Innovation

The CCC approached the issue of innovation in two topics. The first one is dedicated to the professional training of local auditors, and the second one regards the incorporation of technological and pedagogical innovations to the activities supported by the Committee.

With respect to the first topic, innovation in external control was the core theme of the educational actions offered in the period from 2016 to 2018. Some examples were the Innovation Workshops (SAI Brazil, 2016) and the Design Thinking (SAI Brazil, 2017), the eLearning courses *Innovación* (SAI Costa Rica, 2016 and 2018), *Fundamentos de Muestreo para Auditoría* (SAI Costa Rica, 2016 to 2018), and *Auditoría*

de Controles Generales de Tecnología de la Información (SAI Brazil, 2016 to 2018). It is also worth mentioning the International Seminar on Data Analysis, held in September 2018, in Brasília, Brazil, during which OLACEFS SAI representatives could share experiences in data analysis as a tool for improving management and control over public entities.

Further, in the period from March to May 2018, OLACEFS SAIs were offered a course on Sustainable Development Goals (SDG). The theme SDGs is closely connected to innovation, considering the governments' necessity to develop indicators and report a great amount of data on the achievement of SDGs and their goals, whilst SAIs must monitor all that governmental performance.

As for CCC's second topic on innovation, one of the strategies of Goal 5 of OLACEFS 2017-2022 Strategic Planning reads *"Promoción de la innovación tecnológica y pedagógica de las acciones de capacitación"* (promotion of technological and pedagogical innovation of the capacity building actions). The 2016-2018 Capacity Building Plan, as well as the CCC Annual Operational Plans of the last years gather the Committee's projects that are aligned with that strategy. Those projects have in common the purpose of fostering the application of new educational technologies in the capacity building actions.

One of the first gains arising from technological innovations was the increase in the number of customers served by the Committee's activities. Distance education courses and in-person courses by videoconferencing are solutions for hindered class attendance by reason, for instance, of budget restraint.

Increased participation is not the only consequence of innovation. It also allows for qualitative progress in pedagogical resources. The use of videos and games in e-Learning courses is an example of pedagogical innovation

that CCC has been testing and using. Such resources are being explored especially in the MOOCs to be delivered in the period from 2019 to 2020.

Innovative educational solutions are also being tested and incorporated by CCC in the monitoring, assessment and feedback of the Capacity Building Cycle. For that purpose, a Task Force was created with the aim to develop a unique tool for evaluating satisfaction and measuring the impact of the actions offered by CCC. That is a first step for overseeing the capacity building initiatives in the region.

Postgraduate Program

In the 2016-2018 Capacity Building Plan, the CCC proposed the preparation of a postgraduate program open to the participation of representatives from all SAIs in the region. For that purpose, a Task Force has also been organized that is working in the development of a program focused on governmental control.

The growing investment in higher education training in public organizations is a reality all over the world. The specialization of professionals contributes to render such organizations more efficient, competitive and prepared to serve the interests of society. That is real in different areas and in several countries. The performance of the IDI, in the scope of Intosai, confirms that high-level professional development is a demand of SAIs. In view of that scenario, OLACEFS believes that postgraduate programs are an excellent response to such an expanding demand for professional improvement.

In Brazil, for example, governance schools such as Serzedello Corrêa Institute (ISC), maintained by the Federal Court of Accounts (TCU), the Brazilian Legislative Institute (ILB) maintained by the Federal Senate and the National School of Public Administration (ENAP), offer postgraduate education programs. In the TCU,

in addition to programs offered in different themes connected to governmental control, the initiatives of the very employees for entering into a post-graduation program are encouraged by granting of scholarships and by reducing working hours.

CCC's decision to create a postgraduate education program for SAIs in the region, besides being in line with the initially described scenario, aims to respond to peculiarities and needs of the very Latin American and Caribbean SAIs. It is true that SAIs may give incentives for their staff taking the post-graduation programs existing in educational institutions of their respective countries. Notwithstanding, the joint creation of a program carries an opportunity that the programs available in the market do not offer: that of meeting the specific demands already expressed in the diagnosis of capacity building needs carried out among the member SAIs of the OLACEFS.

The Task Force for Postgraduate Program in Governmental Control was created in 2017 and is led by SAI Ecuador. Its participants are the SAIs of Argentina, Brazil, Chile, Colombia, Costa Rica, Paraguay, Peru and the Dominican Republic. Until 2018, completion of important products was achieved, such as the definition of the curriculum and the proposal of a bibliographic collection, in this case prepared jointly with *Instituto de Altos Estudios Nacionales de Ecuador* (IAEN).

In addition to academic aspects, the Task Force has invested in fundamental issues connected to logistic and financing support for the project. A survey was carried out on the mechanisms for validation of the certificates in each country-member of the OLACEFS, and the criteria necessary for executing agreements with universities were also defined. Albeit SAI Ecuador has introduced an institution prospectively, the decision is still pending

because other universities, which equally meet the criteria, may be included.

Evaluations of Response

As part of the performance study of the previous plan, we present below a short analysis of satisfaction evaluations on the courses offered in the scope of the OLACEFS in the period from 2016 to 2018. As the evaluations follow models (applied theory and scale, for instance) and analyses that differ from those of the original SAIs, it is not yet possible to make comparisons between them with the appropriate methodological strictness. Therefore, the main objective, at this moment, is to identify improvements that may be applied to the next capacity building initiatives or to the CCC's coordination process.

In the three-year period of 2016 to 2018, nine SAIs¹ offered courses through the CCC. There were evaluations of response to 45 capacity building actions, which were carried out by six SAIs, i.e. 66.7% of the SAIs that offered actions in the period.

It is possible that the number of evaluated actions is greater than the informed one, since some SAIs seemingly consolidated data of more than one class of the same course. The subjects of the contemplated actions are diverse and may be connected to different competency groups, such as, for example, audits and types thereof, technology applied to control, competencies of leadership and management or personal competencies.

Mostly, the courses are evaluated as excellent or very good. As the received data are aggregated, it was not possible to make complementary analyses, for instance, in the sense of identifying difficulties that are specific to participants of a certain SAI or distinguishing

1. Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Mexico, Peru and Venezuela.

the perception of the ones who are not from the SAIs that promote the course.

The interaction between the participants and/or tutors tends to be a demanded or valued aspect in the capacity building actions. That initiative may favor the information sharing between participants from different countries, what aggregates value to the capacity building experiences.

In the evaluation report presented by SAI Costa Rica, there is mention to the recommendation to include the variable “abandonment” in the evaluation processes. Although it is acknowledged that evasion is a common challenge to the distance capacity building initiatives, it is interesting the proposal to analyze that aspect more directly. It is also necessary to analyze if the high rate of failures in some courses may arise from evasion, that is, the participant has partial grades, but he or she does not attain the required average grade for not having completed all the prescribed activities. In that sense, considering the particular factors of the diversity of context of the participants in the courses offered in the scope of the OLACEFS, it is also necessary evaluating the relation between the participant’s country of origin and the applicability of the content brought up in the courses run by other SAIs.

In general, the courses require one-off adjustments, which do not affect their continuity. It depends, thus, on each SAI the decision to invest in improvements or, even, irrespectively of that, to continue offering the action with vacancies for other SAIs.

Evaluation Process of the Capacity Building Actions

To improve the fourth phase of the Capacity Building Cycle, the CCC planned to develop two tools. The first one is a unique tool for measuring satisfaction of the educational

actions, to be used by all SAIs that offer courses through the CCC. The second one consisted in a tool for measuring the impact of the educational actions.

As previously mentioned, the SAIs that offer educational actions for OLACEFS use different tools for measuring satisfaction and impact. The use of distinct tools makes it very difficult to compare and joint study the evaluations. To change that situation, the CCC created the Task Force for Evaluating Capacity Building Initiatives, coordinated by SAI Argentina and formed by the SAIs from Chile, Ecuador and Paraguay.

The Task Force has already developed the first version of the tool for measuring satisfaction and applied it, as a pilot test, to the in-person course *“La prevención de la corrupción y la lucha por la eficiencia en la gestión pública”*, offered by SAI Cuba. It was also applied to the e-Learning course *“La normativa de las Entidades Fiscalizadoras Superiores (ISSAI) – Introducción”*, offered by SAI Mexico. The experiments with the initial version of the tool allowed the Task Force to collect suggestions and recommendations for its improvement. After analysis of the pilot applications and revision of the tool in light of received suggestions, the Task Force will promote that new tool to the SAIs of the region. As of 2019, the offering SAIs will start using the same satisfaction-measuring tool.

The second mentioned tool is the instrument for measuring the impact of CCC’s actions, which will allow for analyzing if the competencies acquired in the respective course were applied, and if there were actual transformations arising from the educational action in the SAI’s work. To develop that tool, SAI Argentina started, in late 2018, a process for contracting a specialized consultancy firm, the phases of which were secured by the CCC’s Chair, including the Terms of Reference and the Public Call.

The use of the new tools for evaluation will allow for progress in terms of analysis of the results, in the scope of the OLACEFS, and of the impact of the educational actions. Accordingly, the CCC may carry out consistent comparative analyses and contribute more effectively to the improvement of capacity building initiatives in the region. Further, there will be more inputs for orienting any adjustments and routing corrections, in addition to important information for the very process of diagnosis of capacity building needs.

German Cooperation Alliance (implemented by GIZ)



Through the project “Strengthening of External Control in the Environmental Area”, the German Cooperation, implemented by GIZ - *Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH*, has supported OLACEFS in several initiatives. Next, we list the initiatives related to the Capacity Building Committee:

- Development of a MOOC on the 2030 Agenda, in English, Spanish, and Portuguese;
- Development of a MOOC on Performance Audit, in English, Spanish, and Portuguese;
- Conducting a regional workshop and production of a toolkit on Design Thinking;
- Support for the organization of the 4th International Seminar on Data Analysis (Brasilia, September 2019), as well as to the 1st Workshop on Geotechnologies applied to External Control in the Environmental Area;
- Support to TCU, as President of CCC, by identifying and enabling participation of experts / panelists at on site CCC work meetings;
- Support in design and printing of CCC products, including the 2018 activities

report, the current Capacity Building Plan and training and dissemination materials of the MOOC on the 2030 Agenda.

It is worth mentioning the importance of the support of the German Cooperation (through the GIZ) under the OLACEFS-GIZ Program, for the success of the coordinated audits in the region. Such support was given mainly by means of consultancies to carry out preliminary studies on the audit topics, through the organization of planning and consolidation workshops, carrying out reference panels, technical meetings, and even design, translation and publication of communication products. We highlight the following initiatives:

- Coordinated Audit on Preparedness of Latin American and Caribbean Governments for Implementation of the 2030 Agenda (with a focus on Target 2.4 on Sustainable Food Production Systems) – concluded in 2018;
- Coordinated Audit on Governance of Borders, an initiative that should be concluded by the second semester of 2019;
- Coordinated Audit on Renewable Energies that should also be concluded by the second semester of 2019.
- Coordinated Audit on Protected Areas, an initiative to be carried in of 2019, but whose educational actions are already being designed and prepared since the second semester of 2018, including an Online Course on Environmental Audit in Protected Areas of Latin America.

Furthermore, since October 2018, the CCC Presidency and the German Cooperation (through the GIZ) have started the design and planning of a Regional Capacity Building Program on Geotechnologies applied to Environmental External Control, to be offered to OLACEFS SAIs during the coming years.



PHOTO: Babak Fakhamzadeh

3. Diagnosis for the 2019-2021 triennium

The diagnosis carried out for the 2019-2022 triennium was more robust than the previous one, because it encompassed different publics, including allowing for direct participation of SAI employees. The model for evaluation of competencies was similar to the one tested in the previous diagnosis, including with respect to the scales used for orienting the participants to fill out the survey.

In this section, it will be described the main results and the conclusions that oriented the preparation of this Capacity Building Plan. The complete report is available on the OLACEFS portal.

History

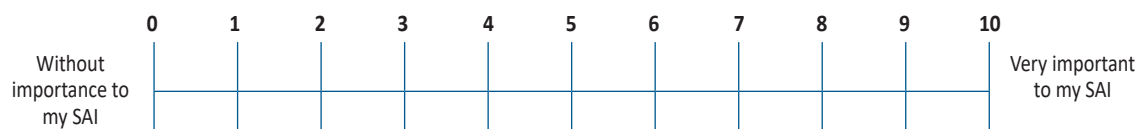
In assuming the CCC chair in 2016, the TCU proposed the performance of a competency-based diagnosis as an aid for preparation of the Capacity Building Plan for the three-year period of 2016-2018. Accordingly, besides considering documental sources and the practices of previous years, the CCC carried out a diagnosis during the first half of 2016, to identify the

areas of major interest and the priorities for development of technical, managerial and personal competencies. The diagnosis is a survey of information that indicates the priority competencies for development, based on the difference between the real capacity of SAI employees and what it says to be expected from them to perform and deliver.

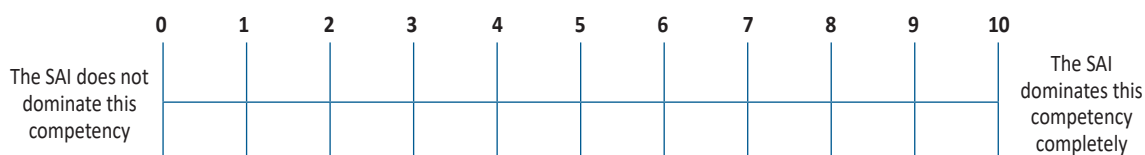
At that time, a questionnaire was sent to each SAI, which was answered by representatives of external control areas, education and foreign affairs from each institution. The diagnosis was based on the collected data and the information obtained from interviews made with the collaboration of the SAIs from Chile, Mexico and Ecuador. Seventeen OLACEFS SAIs participated in the diagnosis, that is, 77% of the organization's members.

On that occasion, for each item of the questionnaire, two continuous rating scales from 1 to 10 were applied to evaluate the grade of importance and the grade of domain perceived by SAIs relating to the types of auditing and to the respective work processes:

SCALE OF IMPORTANCE



SCALE OF DOMAIN



Based on the obtained data, it was calculated the Capacity-Development Needs Index (CDNI)² using the formula $CDNI = I \times (10 - D)$, where:

CDNI: Capacity-Development Needs Index

I: importance

D: domain

The results varied, then, from 1 (one) to 100 (one hundred), being considered as of low priority the values up to 40; as average, those between 41 and 60; and high, the ones above 60. In general, values exceeding 40 were considered priority for capacity building. Thus, the higher the importance rating and the lower the domain rating, the greater would be the capacity building need.

Subsidiarily, the following sources were used: information presented at the Peer Review Workshop in Lima, Peru, on February 11 and 12, 2016; Intosai survey, 2013, with information about OLACEFS SAIs; interpretation of the evaluation results of *“Marco de Medición del Desempeño de las EFS”* (SAI PMF), in the institutions that applied the tool.

The OLACEFS 2016-2018 Capacity Building Plan was essentially oriented by that diagnosis, with

emphasis on Performance Audits and in the thematic areas of Environment and Sustainable Development Goals (SDG), besides the offer of educational actions that have already been offered in the scope of CCC.

In 2017, SAI Ecuador conducted an audit to assess if the Diagnosis of Capacity Building Needs, conducted by the CCC in 2016, had met the proposed goals and objectives. Although the achieved results were deemed as highly valuable, it was drawn attention to the fact that 23% of the SAIs did not participate, what could affect the real determination of the needs, as well as in the strengthening and development of non-participant institutions. Furthermore, the audit pointed out the fact that no analytics tool was applied to a significant sample of employees, nor was it made an internal survey for obtaining data about capacity building activities, performed evaluations and other information. Another issue pointed out was the mistake in the tabulation of personal competencies, what was very opportune so that the CCC could correct the educational actions that had been planned.

2 Ferreira, R.; Abbad, G. “Avaliação de Necessidades de Treinamento no Trabalho: Ensaio de um Método Prospectivo” (Evaluation of Training Needs at Work: Essay on a Prospective Method). In: Revista Psicologia: Organizações e Trabalho, 14(1) jan-mar 2014, pp. 1-17 ISSN 1984-6657 <<http://scielo.br/index.php/rpot/index>>

In view of the considerations presented in the audit carried out by SAI Ecuador, for the 2019-2021 triennium a second diagnosis process was developed, much earlier, with the active participation of 21 OLACEFS SAs – almost 100% of its members – and of approximately 1,400 employees of these SAs, in addition to cooperation organizations.

Method

For the three-year period of 2019-2021, it was proposed a model of diagnosis similar to the previous one, though with questionnaires adapted for three target publics: employees, high management of the SAs (institutional) and cooperating organizations. As the public was very large and scattered, it was prepared a communication campaign to help the SAs in that process. The questionnaires were placed available on electronic platform in the following periods:

- from Aug-1 to Sep-21 – SAI employees were invited to express their perception in individual questionnaires, in which they could choose the subjects about which they would like to opine;
- from Aug-7 to Oct-7 – SAs were oriented to form committees to answer the questionnaire, with responsible persons for the sections deemed as relevant for the answer;
- from Aug-1 to Sep-21 – cooperating institutions that are potential financiers of CCC's educational projects were invited to give their opinion about OLACEFS and its work agenda.

The three questionnaires contained a list of competencies relating to the auditing process, to the three areas prioritized by the SAs in the 2016 Diagnosis (public finances,

procurement and contracts, and environment), to the Sustainable Development Goals (SDG), and to the competencies of leadership and management, and personal competencies. This time, in addition to some competencies used in the TCU, other ones were included, such as those mentioned in documents of international organizations, such as Intosai and UNESCO.

Besides surveying on the aforementioned competencies, the questionnaires also approached:

Individual Questionnaire:

- Employee's interest to become an instructor and/or specialist,
- Employee's interest to participate in future actions in the scope of the OLACEFS;
- Preferences as for the conditions of offers of the possible educational actions.

Institutional Questionnaire:

- SAs' structure,
- The institution's performance in capacity building;
- Preferences as for the conditions of offers of the possible educational actions.

Questionnaire for cooperating organizations:

- Actual or potential partnerships with OLACEFS.

Likewise, in the previous diagnosis, the competencies were assessed by employees and by SAs as for importance and domain, in continuous rating scales from 0 to 10. In the case of the individual questionnaires, the CDNI was multiplied by the number of respondents in each competency, given that the participation varied significantly in different blocks of the questionnaire since it was the employee who chose the block which he or she would like to answer. The cooperating organizations, in turn, responded the questionnaire using only the

scale of importance, which varied from 0 (“I do not perceive any importance for OLACEFS’s actions”) to 10 (“I consider extremely important for the OLACEFS’s actions”). It was assumed that the cooperating organizations lacked sufficient information for evaluating the domain over the competencies in the region.

In the three versions of questionnaires, the respondents could choose which competencies they were interested in opining about, what led to a high rate of unanswered questions in the individual questionnaires and items not responded by other target publics. The option to offer an open questionnaire, that is, one that allowed the respondent to choose what he or she wanted to answer, had two purposes: not to bore the respondent, because the questionnaire was extensive; and that people answered, not by obligation, but, rather, because they really wanted to contribute. Below, we will present the results obtained from the questionnaires analyzed as a whole. In the attachment, it will be described the results of the questionnaires in separate.

Priority Competencies for Capacity Building

Based on the analysis of the questionnaires applied to the three groups (employees, SAIs and cooperating organizations), it will be detailed below the priority competencies detected, as well as the comparison between the preferences of the three groups studied.

To analyze the priority competencies for capacity building, it was opted for compiling the conclusions achieved by analyzing each

one of the three applied questionnaires. Albeit specific criteria have been adopted in each one, it was believed to be possible considering the results as a whole, given that the approached competencies were the same. Therefore, Table 3 presents a graphic demonstration of the groups with priority competencies, by SAI, according to individual and institutional questionnaires, making it easy to plan the offer of capacity building actions. The cooperating organizations’ answers were not included in the table because they do not contribute for the CDNI calculation, nor do they represent visions by SAI, yet they will be considered in the analysis about the table.

In Table 3, the colored cells represent visually the priority thematic areas, for each country, consolidating different indicators:

- Individual questionnaires:

CDNI above 40;

The two highest values resulting from multiplying the average CDNI by the total number of respondents;

- Institutional questionnaires:

CDNI above 40;

The two highest values for CDNI.

The different hues of the cells show that the respective thematic area was prioritized by one or more of the considered indicators, the values of which may be checked in Exhibits I and II. The difference between the colors only suggest a priority order, for they do not meet equivalent numerical standards. The priority rating follows this scale:



Table 3 - Groups of priority competencies for employees and SAls

| EFS | External control processes | Areas of audit oversight: public finances | Areas of audit oversight: public procurement | Areas of audit oversight: environment | Technologies in control actions | Cross-cutting competencies for SDG auditing | Leadership and management competencies | Personal competencies |
|--------------------|----------------------------|---|--|---------------------------------------|---------------------------------|---|--|-----------------------|
| Argentina | | | | | | | | |
| Belize | | | | | | | | |
| Brazil | | | | | | | | |
| Chile | | | | | | | | |
| Colombia | | | | | | | | |
| Costa Rica | | | | | | | | |
| Cuba | | | | | | | | |
| Ecuador | | | | | | | | |
| El Salvador | | | | | | | | |
| Guatemala | | | | | | | | |
| Honduras | | | | | | | | |
| Mexico | | | | | | | | |
| Nicaragua | | | | | | | | |
| Panama | | | | | | | | |
| Paraguay | | | | | | | | |
| Peru | | | | | | | | |
| Puerto Rico | | | | | | | | |
| Dominican Republic | | | | | | | | |
| Uruguay | | | | | | | | |
| Venezuela | | | | | | | | |

In Table 3, the highest priority theme was Technologies in control actions, considering the colors of the highlighted cells and for how many SAIs they were marked. In the sequence, there comes the SDG- and Environment-

related themes, which were also the most important ones according to the cooperating organizations.

Then, Table 4 compiles the priority competencies in the three questionnaires, for each theme.

Table 4 - Priority competencies for development (consolidation of the three questionnaires)

| Competency group | Competencies | CDNI Average (0 to 100) Individual | Total respondents X Individual Average | CDNI Average (0 to 100) Institutional | Importance Average (0 to 10) Cooperating organizations |
|---|---|---------------------------------------|---|--|---|
| Technologies in control actions | Use Structured Query Language (SQL) for consultation, handling and storage of data | 49.5 | 18,996 | 33.74 | - |
| | Communicate clearly the problem situations, the grounds for your conclusions or the findings from an audit by means of geotechnologies (satellite-imaging, maps, models) | 48.5 | 18,574 | 45.19 | - |
| | Make consultations and basic analytic operations using a Geographic Information System (GIS) | 47.8 | 18,313 | 43.65 | - |
| | Interpret a problem situation, an indicator or an irregularity by means of geotechnology for several periods (space-time) | 47.8 | 18,271 | 45.05 | - |
| | Recognize potentials and limitations of the use of geotechnology in the diverse phases of auditing | 45.8 | 17,630 | 48.07 | - |
| | List and describe the geospatial data concerning public control | 45.5 | 17,351 | 47.4 | - |
| | Use database management systems for doing data processing | 44.4 | 17,191 | 35.48 | - |
| | Visualize large amount of data for exploratory analysis and for communicating information | 40.5 | 15,725 | 35.6 | - |
| Cross-cutting competencies for SDG auditing | Use whole-of-government approach to evaluate the level of preparedness of national governments for implementing, monitoring and reporting the progress of SDGs | 45.6 | 12,501 | 33.98 | 10 |
| | Analyze complex systems in different domains (society, environment and economy), in different spatial scales (local, regional and global) and in different timeframes (short-, medium- and long- term). | 43.8 | 12,130 | 41 | 7.5 |
| | Evaluate and foster the involvement and participation of distinct stakeholders in the process for implementation, assessment and monitoring of SDGs | 41.7 | 11,371 | 33.23 | 8 |
| | Analyze the systems for monitoring and assessment of SDGs, for example, with respect to the resources needed for their operation, reliability, completeness and accuracy | 41.9 | 11,225 | 30.44 | 9.5 |
| | Evaluate if policies and programs that are relevant to the most vulnerable groups are strategically prioritized and if they have adequate resources | 40.5 | 11,056 | 30.14 | 9.5 |
| | Evaluate if the SDGs are appropriately incorporated and prioritized in the development plans, national strategies and public budgeting | 40.5 | 11,053 | 28.92 | 9 |

| Competency group | Competencies | CDNI Average (0 to 100) Individual | Total respondents X Individual Average | CDNI Average (0 to 100) Institutional | Importance Average (0 to 10) Cooperating organizations |
|--|--|---------------------------------------|---|--|---|
| AREAS OF AUDIT OVERSIGHT: environment | Assess practices of fraud and corruption in the environmental management | 44.2 | 10,733 | 37.33 | 6 |
| | Evaluate the quality and reliability of environmental data | 43.4 | 10,493 | 34.2 | 5.5 |
| | Understand the results of economic assessment and of initiatives of natural resources accounting in the audits | 43.3 | 10,395 | 38.69 | 5.5 |
| | Understand the impacts of the use of market tools in environmental protection (sustainable tenders, subsidies etc.) | 42.3 | 10,248 | 34.28 | 9 |
| | Air and atmosphere (mitigation and adaptation to climate change, depletion of the ozone layer, air quality, air pollutants) | 41.7 | 10,206 | 39.09 | 8 |
| | Apply environmental audit-specific standards, methods and procedures | 41.1 | 10,024 | 29.67 | 9.5 |
| | Energy and transportation (production and energetic efficiency, renewable energies, transportation, traffic and mobility) | 40.7 | 9,894 | 33.35 | 9 |
| | Natural resources (oil, ores, gas and other non-renewable resources) | 40.6 | 9,875 | 36.61 | 9 |
| | Apply the principles and consider the Sustainable Development Goals (SDG) in environmental audits | 40.3 | 9,803 | 36.08 | 9 |
| | Use of the land and other human activities (agriculture, urban development, territorial planning, soil degradation, tourism and leisure, genetically-modified products, pesticides, fertilizers, environment and human health, infrastructure) | 39.5 | 9,767 | 32.15 | 8.7 |
| | Understand the legislative and regulatory framework that governs the specific environmental theme to be audited | 39.0 | 9,545 | 27.32 | 9 |
| AREAS OF AUDIT OVERSIGHT: public procurement | Infrastructure: high complexity works and services | 40.9 | 22,252 | 27.25 | - |
| | Recognize international good practices in contracts | 39.5 | 21,503 | 28.21 | - |
| | Information technology products and services | 38.4 | 20,914 | 27.47 | - |
| | Evaluate the sustainability aspect, including the objectives of the Sustainable Development Goal 12 which deals with sustainable production and consumption, based on the lifespan of contracted goods and services | 38.4 | 20,901 | 32.31 | - |
| | Assess practices of fraud, corruption or uneconomical behavior in contracting | 37.5 | 20,899 | 22.62 | - |
| AREAS OF AUDIT OVERSIGHT: public finance | Recognize international good practices in public finance management | 35.2 | 20,466 | 27.74 | - |
| | Assess practices of fraud, corruption in public finance | 34.5 | 20,009 | 26.9 | - |
| | Evaluate the quality of data and indicators of the economy and public finance | 33.2 | 19,177 | 26.7 | - |
| | Make the mapping and the risk management in public finance | 32.8 | 19,111 | 27.76 | - |
| | Understand the legislative and regulatory framework for public finance | 28.7 | 16,800 | 18.81 | - |
| | Public expenditure quality | 27.2 | 15,058 | 20.82 | - |

| Competency group | Competencies | CDNI Average (0 to 100) Individual | Total respondents X Individual Average | CDNI Average (0 to 100) Institutional | Importance Average (0 to 10) Cooperating organizations |
|--|---|---------------------------------------|---|--|---|
| Leadership and management competencies | (OE) Risk management: manages risks that may impact on the results of the area | 30.8 | 15,279 | 27.37 | - |
| | (DE) Performance management: assesses the performance of employees impartially, based on pre-established agreements | 28.8 | 14,606 | 24.59 | - |
| | (DE) Feedback for leaders: recognizes the employees' relevant contributions for the achieved results | 29.2 | 14,611 | 26.53 | - |
| | (DE) Transforming leadership: encourages the development of employees based on detected needs | 28.8 | 14,503 | 29.44 | - |
| | (IN) Management of change: supports the team in the implementation of change processes | 28.6 | 14,225 | 26.88 | - |
| | (GR) Decision-making for leaders: decides timely and with motivation, considering the impact on the results of the area | 27.9 | 13,918 | 33.08 | - |
| | (DE) Communication and engagement: dialogues with employees of the area to orient their professional development | 27.7 | 13,855 | 33.11 | - |
| External control processes | Apply models of control and risk to external control works | 31.3 | 14,549 | 28.01 | - |
| | Apply knowledge as well as finance and budgetary management techniques to control actions | 30.4 | 14,204 | 24.00 | - |
| | Apply legislation and rules to the external control processes, following international quality methods and standards (ISSAIs); | 29.3 | 13,656 | 26.61 | - |
| | Apply practices and knowledge of management and governance to the external control works | 25.5 | 11,852 | 25.13 | - |
| Personal competencies | (OR) Personal effectiveness and time management: produce results aligned with the public interest | 25.4 | 13,194 | 27.81 | - |
| | (RP) Empathic communication/Oratory and lecturing: express yourself assertively, using dialogue in the many professional interactions | 24.4 | 12,606 | 23.39 | - |
| | (OR) Negotiation/Compromise and systemic vision: contribute with peers to achieve the results of the unit and of the organization | 24.7 | 12,593 | 26.58 | - |
| | (OR) Flexibility in face of changes/Creativity and innovation: propose innovative ideas to promote improvement in the work | 22.8 | 11,641 | 28.04 | - |
| | (DC) Knowledge management: share information and knowledge that are useful to the work | 20.0 | 10,245 | 24.11 | - |

Based on that analysis, it is suggested that new capacity building actions be dedicated to the five priority themes: Technologies in control actions, SDG, Environment, Procurement and Public Finance. That solution would also fulfill the criterion of prioritizing the areas with CDNI averages above 40, not only for employees, but also for SAIs. Specifically for SDG and Environment, it is highlighted the importance of working in partnership with the cooperating organizations for developing the competencies.

In the other thematic areas – Leadership and Management, External Control Processes and Personal Competencies – the approach should consist in maintaining the already existing courses, matching especially the expectations of the SAIs that have prioritized them.

The new actions must chiefly contemplate the competencies that are not yet been targeted by courses. It is also important considering that, although the competencies are organized in different themes, there is content in common. In this regard, the group Procurement is taken as an example. One of the items is “information technology products and services”, which may interface with the priority group of Technologies in control actions. Another item is dedicated to “assessment of sustainability”, closely connected to the SDGs; there is also an item that makes reference to “fraud and corruption”, in this case in procurements, a content that is also mentioned in an item of the theme Environment and the theme Public Finance.

The content approached in the Environment items, in turn, is strongly connected with the SDGs, presenting interfaces also between those two Competency Groups. Besides, one of the Environment items also refers to Public Procurement in mentioning sustainable tenders.

In Public Finance, there is a competency dedicated to quality of data and indicators, which is connected to the priority theme Technology in control actions, in addition to an SDG competency which also refers to monitoring and assessment systems. On the other hand, an item of external control Processes regards to the application of knowledge and techniques of finance and budgetary management in control actions.

Lastly, the necessity to carry out risk control management is mentioned in different thematic areas: Public Finance, for mapping and managing

risks in that scope of performance; Leadership and Management, as the need to manage the risks that have an impact on the results of the area; External Control Processes, in the sense of applying models of control and risk.

Didactic and Operational Issues for the OLACEFS Capacity Building Plan

The CCC carried out an even more intense work for planning and executing the second diagnosis of capacity building needs. This time, it was decided to start the process much further in advance, since the questionnaires were extensive and full of details. In addition, the target publics had been amplified, allowing for the participation of employees, of the very SAIs as institutions and of the cooperating organizations. That scope had a positive impact on the participation in the process of diagnosis, as it may be verified, for instance, in the analysis of the individual questionnaires, which counted on the participation of more than 1,400 employees from several SAIs.

With the aim to continue improving the works developed by the CCC, the diagnosis covered didactic and operational issues for identifying the opinion of employees and SAIs. In the results of individual questionnaires, one of the aspects that most attracted attention was the reference to the absence of communication about the offered actions. From the total respondents who had not participated in any course over the last three-year period, 52.72% claimed not to have been advised about courses and 41% informed not to have been selected for the actions.

The data shown in Exhibit I point to the need to improve the communication process to allow for direct dissemination to the interested public. This can also be linked to the interest shown

by employees in receiving a newsletter on subjects that are of interest to them (34.94% of the respondents to the didactic and operating issues of the employee questionnaire).

In their suggestions to the CCC, the SAls also referred to the need for a timely communication or dissemination. In that sense, a well-structured communication plan may boost adherence to the courses and provide transparency on the selection of participants. Besides, it does not overburden the SAls' representatives with the role of intermediate for promoting the vacancies.

With regard to the SAls' answers, it was also highlighted the diversity of frameworks, conditions and preferences of those institutions. It is a challenge contemplating diverse needs and offering capacity building actions that really allow for an increased participation of employees from different institutions, including in more than one language.

It must be stressed that, according to the diagnosis, the actions should be offered preferably in Spanish. English is moderately accepted by the target public, but there is a

stronger rejection to the use of the Portuguese language.

As for the best time for the offer of educational actions, by conciliating the answers of employees and SAls, the months of January, July and December must be avoided. The offers may be distributed in the other months, preferably in the beginning of the first semester and in late second semester, especially in October and November.

About the most important characteristics of an educational action, while employees highlight the need for a practical approach, dynamism, and experience exchange, the SAls prioritize other aspects, such as the importance of distance education courses, besides the use of multimedia and courses with longer terms and softer daily course load.

Finally, other possible improvements arising from contributions by employees or SAls were to balance the course load with the workload of the participants; to invest in quality didactic materials; to communicate adequately with the target public; and to foster the exchange of experiences among the students.



4. The OLACEFS 2019-2021 Capacity Building Plan

That proposal of OLACEFS Capacity Building Plan for 2019-2021 was prepared mostly based on the results of the diagnosis carried out in 2018, with three target publics contemplated: SAI employees, institutional representatives for the SAIs and cooperating organizations. The results of the first diagnosis, performed in early 2016, are also being contemplated through the offer of capacity building actions developed based on the needs identified at that time. Additionally, the experience of the previous three-year period was taken into account with respect to the courses offered and to the respective satisfaction evaluation, above all those initiatives that fulfill the development of priority competencies or the specific needs of the SAIs.

The distance education courses continue to be the main modality of capacity building action offers, with a view to the possibility of contemplating participants in different SAIs, without additional transportation costs. In that

context, interaction among the participants has been highlighted as a priority factor to be improved, what may be put into practice especially through online forums.

The experience with Coordinated Audits has also shown to be relevant. Albeit not all the audits planned for the previous three-year period have occurred, it is an essential modality, for it fosters the exchange of experiences and the learning-by-doing, features that are deemed as priority in the diagnosis with employees and SAIs.

In-person events are also planned, with transmission for the interested ones who could not attend, webinars, especially for new themes, in addition to actions dedicated to knowledge management, involving preparation and sharing of documents. In these cases, besides encouraging debate, the events themselves help explore their applicability in diversified contexts of external control and, consequently, clarify the specific needs for a continued development in the area.

This plan will be detailed by thematic area, according to the priority order identified in the diagnosis. Nonetheless, we must stress that actions defined in one thematic field may also contemplate competencies of another area, bearing in mind the interfaces between the existing content. Following, we will be present complementary courses, dedicated to competencies that are less priority or not contemplated in the diagnosis, plus an update on other initiatives for development of competencies.

Lastly, additional measures will be presented for the CCC to improve the results of the capacity building actions. The general schedule

for the three-year period will be detailed in a table, with the forecast of the actions offered at each year.

It is worth highlighting that the activities proposed in this Plan are contingent on the support of the member SAIs of the CCC, on the availability of OLACEFS funds and on the technical and financial support of the cooperating organizations. In other words, this Plan must be understood as a proposal, and the Committee's Chair can only assure that specific programs and initiatives will be implemented to the extent that the conditions of availability of funds and the active participation are met.

Technologies for Control Actions

| Technologies in Control Actions | | |
|--|---------------|------------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| Structured Query Language (SQL) for consultation, manipulation and storage of data | To be defined | 2021 |
| Technical Webinars | Brazil | 2019 |
| Introduction to QGIS | Brazil | 2021 |
| International Seminar on Data Analysis in the Administration | Brazil | 2019, 2020, 2021 |
| Descriptive statistics for data analysis | Mexico | 2020, 2021 |
| Inferential statistics | Mexico | 2020 |
| Fundamentals of Sampling for Auditing | Costa Rica | 2019, 2020, 2021 |
| Sampling Technique for Auditing – a complement to Sampling Auditing | Costa Rica | 2020, 2021 |
| Institutional Maturity Level Assessment Tool for Use of Geotechnologies | Brazil | 2020 |
| Institutional maturity level assessment for use of geotechnologies in audits | Brazil | 2020 |
| Geotechnology applied to auditing | Brazil | 2020 |
| Geotechnologies within the scope of INTOSAI and SDGs | Brazil | 2021 |
| Applications of Geotechnology | Brazil | 2020 |
| Application of Geotechnology in the environmental area: potential uses | Brazil | 2020 |
| Geotechnology in selection processes of subject matters for control related to the environment | Brazil | 2019, 2020 |

Webinar *Structured Query Language (SQL) for consultation, handling and storage of data*

The aim of this distance education action, with a total 14 hours, is to qualify participants to understand the basic structure of a relational database and to apply basic commands of SQL for carrying out data

analysis. It will be open with unlimited vacancies for employees who work or are willing to work in activities related to the theme, without prerequisites.

The webinar is aligned with the competency to use Structured Query Language (SQL) for consultation, handling and storage of data.

Moreover, it solves the difficulty faced by some SAIs to contract technology-related courses.

Technical Webinars

Implementation of 2 (two) webinars to develop resources in geotechnologies for external control in the environmental area.

Webinar Introduction to the QGIS

The purpose of this webinar is to capacitate employees in general to recognize the elementary functionalities of the free software QGIS. There will be thirty vacancies available for a 10-hour length course. The event contemplates two competencies of technology applied to external control: to make consultations and basic analytic operations using a Geographic Information System (GIS); and to communicate clearly problem situations, the grounds for its conclusions or the findings from a geotechnology-based audit (satellite imaging, maps, and models.)

International Seminar on Data Analysis in the Public Administration

This 24-hour length event will be in-person, in Brasília, Brazil, and at-a-distance, on the Internet, with unlimited number of participants. It is planned the organization of three editions, one per year, to be financed by the Federal Court of Accounts.

The event is dedicated to employees whose job is related to the theme or who supervise connected activities, without prerequisites, to promote experience sharing and the good practices related to the use of data analysis and geotechnology techniques as tools for improving management and control over public institutions and policies. Due to the scope of the event, with diversified lectures and workshops, we can assume that it will

cover the whole group of competencies in the thematic area.

Course Descriptive Statistics for Data Analysis

This online course will be offered by SAI Mexico, in 2020 and 2021, with a length of 12 hours distributed over three weeks.

Course Inferential Statistics for Data Analysis

This online course will also be offered by SAI Mexico as of 2021. The duration will be 12 hours distributed over three weeks.

Course Sampling Fundamentals for Auditing

This online course, already offered by SAI Costa Rica in the previous triennium, will be maintained for the next three years. Its objective is that the participant acquire knowledge on probabilistic sampling techniques used in the performance of audits, besides applying tools and techniques for collecting information, such as interview, questionnaire, survey and observation.

Course Sampling Techniques for Auditing

Also offered by SAI Costa Rica, this online course aims to complement the theme with an in-person action. It will be offered as of 2020.

Consultancy Assessment Tool of the Institutional Maturity Level for the Use of Geotechnologies

This consultancy, supported by GIZ, is aimed to develop and apply the “Assessment Tool of Institutional Maturity for the Use of Geotechnologies” and is expected to contemplate the in-person and/or online work involving TCU’s technical areas. In addition, it proposes exploratory visits to at least two SAIs - to be defined -, which will allow increased knowledge of the institutional maturity in the discussed theme.

Workshop Assessment of the Institutional Maturity Level for the Use of Geotechnology in environmental audits

Geotechnology in general will be the theme discussed at this in-person workshop. The workshop will have a 21-hour duration and offer a limited number of vacancies for employees who work directly with the theme or supervise activities related to it. Prerequisites will be described later. At the end of the event, the participants are expected to be able to propose an action plan customized for their respective SAI, with the aim of enhancing the use of geotechnology in environmental audits.

Course Geotechnology applied to auditing

This action is a 40-hour online course for employees who work or intend to work in activities related to the theme. The planning of the course is expected to start in 2019 so that we can start offering it in 2020.

At the end of the event, the participant will be expected to recognize the potentiality of geotechnologies, the situations in which they may be applied, as well as to use, at a basic level, Google Earth and the tools for accessing the image bases of satellite constellations, that make images available for free (Landsat and Sentinel).

The following competencies are covered:

- To carry out consultations and basic analytic operations using a Geographic Information System (GIS);
- To interpret a problem situation, an indicator or an irregularity, by means of geotechnology in the course of several periods (space-time); and,
- To communicate clearly the problem situations, the grounds of the conclusions or the findings from an audit by means of geotechnologies (satellite-imaging, maps, models)

Didactic material *Geotechnologies in the context of INTOSAI and SDGs*

This action comprehends production of material in writing and video formats, which will be available to employees in general, without prerequisites. It will take up approximately 3 hours of study. It is expected that, by using this input, the participant will be able to identify the references related to geotechnologies in INTOSAI's documents and their importance to monitoring the Sustainable Development Goals.

The material will cover the following competencies: to apply legislation and rules to the external control processes, following international quality methods and standards (ISSAIs); to analyze complex systems in different domains (society, environment and economy), in different spatial scales (local, regional, and global) and in different timeframes (short-, medium- and long-term) – SDGs; to apply the specific rules, methods and procedures of environmental auditing; to recognize the potentials and limitations of using geotechnologies in the diverse phases of auditing.

Lecture *Application of geotechnologies by SAI Brazil*

This lecture will be offered as a distance capacity building activity, with a length of up to 5 hours and an unlimited number of vacancies for employees in general, with no prerequisites. The purpose is to enable the participant to recognize the potential and the limitations of using geotechnologies in the diverse phases of auditing.

Informative material *Application of geotechnologies in the environmental area: potential uses*

This action consists of informative material for all employees. It aims, to foster the auditors' engagement with the theme and the

educational actions planned within the scope of the OLACEFS' Capacity Building Plan.

The material is related to the geotechnology theme as a whole. It is intended to improve the communication of educational actions in this thematic area in order to prevent employees from not participating with the excuse that these capacity building initiatives were unknown to them, as identified in the diagnosis.

Consultancy Geotechnology in selection processes of environment-related control objects

This consultancy will be carried out by hiring researchers and/or specialists to support the investigation project that will be conducted by the Research and Innovation Center of SAI Brazil. It aims to find tools and methodologies that allow incorporation of geotechnologies to the selection process of environment-related control objects. The acquired knowledge will be transferred to OLACEFS through an action described separately.

This initiative fills the following competency gaps: interpreting a problem situation, an indicator or an irregularity, by means of geotechnology in the course of several periods (space-time); use of the land and other human activities (agriculture, urban development, territorial planning, soil degradation, tourism and leisure, genetically-modified products, pesticides, fertilizers, environment and human health, infrastructure); analyzing complex systems in different domains (society, environment and economy), in different spatial scales (local, regional and global) and in different timeframes (short-, medium- and long- term).

The Inter-American Development Bank (IDB) has expressed interest in the possibility of collaborating with OLACEFS and the CCC in initiatives related to the area of Technologies in control actions, as well as the topics of SDG Audits, Procurement Audits, External Control Processes and Public Finance (competence related to the quality of data and indicators.”

SDG Audits

| SDGs | | |
|---------------------------|--------------|------------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| MOOC on SDGs | Brazil | 2019, 2020, 2021 |

MOOC on SDGs

The regular course in SDGs was developed in consistency with the UN vision and the INTOSAI Audit Handbook. After three editions, in 2017 and 2018, with positive evaluations, it was decided to turn it into a MOOC in order to increase access.

The MOOC version was tested in Portuguese, in a closed pilot class, in 2018. Versions in Spanish and English are expected to be released in early 2019. At the end of the course, the participant is expected to be able to: identify the SAIs' role

to achieve sustainable development goals; explain the SDGs' main characteristics; identify the role of national governments in the agenda; discuss and apply elements of a preparedness audit.

An action proposed for Technologies in External Control also fulfills caters to this thematic area of SDG Audits. It is the Didactic Material on Geotechnologies in the context of the INTOSAI and the SDGs.

The United Nations Development Program (UNDP), as part of its contributions to the

present Capacity Plan, has reported the possibility of supporting the SDG theme, mainly in the revision of materials, as well as in other

aspects where the organism has experience. They also expressed an interest in supporting the theme of the Environment.

Environment

| Environment | | |
|---|--------------|---------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| Environmental Auditing on Protected Areas | Brazil | 2019 |

Course *Environmental Auditing in Protected Areas*

The course is being developed with priority focus on the SAIs that will participate in the coordinated audit with this approach. At the end of the course, the participant will be able to understand the fundamentals of an environmental performance audit, in addition to the key concepts on biodiversity and protected areas conservation.

There are actions proposed for External Control Technologies that also meet demands

regarding the competencies prioritized in the environmental thematic area. They are:

- Workshop “Assessment of the Institutional Maturity Level for the Use of Geotechnology in Environmental Audits”;
- Informative material “Application of geotechnologies in the environmental area: potential uses”;
- Consultancy “Geotechnology in the selection process of environment-related control objects”.

Public Procurement

| Public Procurement | | |
|--|---------------|---------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| Good international practices for risk management and fraud, corruption or behavior in Public Procurement | To be defined | To be defined |
| Best practices in Control and Management of Public Procurement | Ecuador | To be defined |

Specialist Panel *International good practices for risk management of fraud, corruption or uneconomical behavior in procurement*

The panel proposes to be a 12-hour distance-learning capacity building action to deal with the following competencies: to recognize international good practices for procurement; to mapping and carry out risk management of procurements and assess practices of fraud, corruption or uneconomical behavior in procurement.

After the event, we suggest recording a short video to consolidate the key knowledge and information regarding the panel. This way, the video may be used as an introduction for further actions with themes that are more specific to the Public Procurement area.

Course *Best Practices in the Control of Public Procurement Management*

The course aims to analyze the content and reach of the main constitutional, legal, regulatory,

technical and resolutions provisions in the Public Procurement Systems, comparing Ecuador with other countries. Therefore, it seeks to increase knowledge about this matter by comparing the distinct solutions offered by the legal systems for similar cases and, thus, to establish the best practices and points of auditing to be used in control actions of the SAIs.

The event covers comparative analysis of procurement or contracts legislation; types of procurement or contract procedures; key

control points to evaluate in contract processes.

Reference should also be made to the Audit of Public Works course, related to the thematic area of External Control Processes, which, as part of its content, contemplates the subject of contracting public works. The virtual course has already been offered in the field of OLACEFS and is intended to expand with new classes in the next triennium so that the participants exchange experiences and clarify questions on the subject.

Public Finance

| Public Finances | | |
|--|---------------|---------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| PEFA | To be defined | To be defined |
| Financial Analysis for Auditing Purposes | Ecuador | 2021 |

Course PEFA

The PEFA (Public Expenditure and Financial Accountability) methodology course was offered in 2018 by the World Bank, in partnership with SAI Peru. We intend to negotiate the organization of another in-

person course. In this case, the suggestion is to identify auditors who could document the knowledge about the methodology described in the course and develop printed material to be a reference for the SAI employees who have not participated.

Course Financial Analysis for Auditing

Course to be offered by SAI Ecuador as of 2021.

Leadership and Management

| Leadership and Management | | |
|---------------------------|--------------|------------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| Leadership | Costa Rica | 2019, 2020, 2021 |
| Strategic Vision | Costa Rica | 2020, 2021 |
| Systemic Thinking | Costa Rica | 2020, 2021 |
| Interpersonal Relations | Costa Rica | 2020, 2021 |
| Management of Resources | Costa Rica | 2020, 2021 |
| Innovation | Costa Rica | 2020, 2021 |

As proposed in the diagnosis, for the competencies of Leadership and Management, it is suggested to offer the

actions that are already available in the SAIs. Hence, the CCC will not propose any new courses in this area.

SAI Costa Rica will resume offering the course Leadership, from 2019 to 2021. Besides, as of 2020, it will also offer vacancies for courses in Strategic Vision, Systemic Thinking, Innovation and Resources Management.

Although some priority competencies are not approached directly in the proposed actions, it is possible to observe an interaction between the contents. It must also be emphasized that the courses “Communication” and “Interpersonal Relationships”, also offered by SAI Costa Rica, can fill gaps both in personal competencies and in leadership.

In the diagnosis process, it became clear that most Spanish-speaking respondents do not appreciate participating in capacity building actions in Portuguese. In spite of that, it is possible for TCU to offer vacancies for in-person actions in leadership for SAIs that have prioritized actions in that thematic area, for example, in the courses Negotiation and Principles of Leadership and Relational Intelligence. In this case, the cost would be assumed by the SAI that chooses to send participants, who are, in turn, expected to understand Portuguese and be able to communicate clearly with Portuguese-speaking people.

External Control Processes

| External Control Processes | | |
|--|----------------------|------------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| MOOC on Performance Audit | Brazil | 2020, 2021 |
| Performance Audit | Brazil | 2019 |
| Public Works Audit | Brazil | To be defined |
| Audit of IT General Controls | Brazil | To be defined |
| Information Security in Audits | Brazil | 2019 |
| Security Audit | Costa Rica | 2019, 2020, 2021 |
| Communication Strategy for Auditing Products | Costa Rica and Chile | 2019, 2020, 2021 |
| Fraud Risk Management | Ecuador | 2019, 2020, 2021 |
| Risk-based Audit | Ecuador | 2019, 2021 |
| Audit of Quality Management Systems | Ecuador | 2020 |
| Control Models in Open Government Models | Ecuador | 2021 |
| Guidelines for Performance of Cooperative Audits | Peru | 2019, 2020, 2021 |
| International Standards of Supreme Audit Institution (ISSAI) –General Part | Mexico | 2019, 2020, 2021 |
| General Risk Management Process | Mexico | 2019, 2020, 2021 |
| Methodology for assessment of integrity risks | Mexico | 2019, 2020, 2021 |

Consequently, of the previous diagnosis, there are actions that are in progress or being planned to be offered in 2019. In this case, courses about generic themes of external control or about audits with specific approaches that do not fit into other priority thematic areas are being contemplated. It must be stressed that the majority of courses offered fulfill the priority competencies.

MOOC on Performance Audit

The MOOC on Performance Audit will be developed as of 2019. It should be offered in Portuguese, Spanish and English as of 2020. Such initiative meets the need to train auditors in this area so they can perform both in oversight actions and coordinated audits developed by OALCEFS. The offer in English will

also make it easier to disseminate performance audits in other regions of INTOSAI, besides being a tool capable of facilitating coordinated audits across different regional groups.

While the MOOC is developed, an online course in Performance Audit, with tutoring, will also be offered in 2019. This action received positive reviews in the previous triennium.

Course Public Works Audit

The objective of this online course is to describe the methodologies used in public works audits in the key phases of the enterprise (project, contracting and execution), based on TCU's experience, and to identify the most frequent non-compliances.

Course Audit on IT General Control

This course was offered in the previous triennium and, due its good reviews, it will be continued. Its purpose is to qualify the participant to execute and report an oversight action or audit of IT general controls in government bodies, according to the reach of the main IT controls.

Course Information Security in Audits

This course was also offered in the previous triennium, with positive reviews. The action deals with protection and adequacy of the information produced or received from entities under the Courts of Accounts jurisdiction, in conformity with the legislation in force and the international standards for information security.

This thematic area also encompasses the following courses:

- Security Audit (SAI Costa Rica): online course designed to understand the core

aspects to be considered in developing an IT security audit;

- Communication Strategy for Auditing Products (SAI Costa Rica and Chile): New online course available to SAIs to be used in the framework of Coordinated Audits. The pilot test is intended to be applied in the Coordinated Audit on Protected Areas or another one to be defined;
- Risk Management of Fraud (SAI Ecuador);
- Risk-based Audit (SAI Ecuador);
- Audit of Quality Management Systems (SAI Ecuador);
- Control in Government Open Models (SAI Ecuador);
- Outlines for Performance of Cooperative Audits (SAI Peru);
- International Standards of Supreme Audit Institutions (ISSAI) – General Part (SAI Mexico): 20-hour distance course. It will run over four weeks, in classes in the next three years.
- Overall Process of Risk Management (SAI Mexico): 20-hour distance course. It will run over four weeks, in classes in the next three years.
- Methodology for Integrity Risk Assessment (SAI Mexico): 20-hour distance course. It will run over four weeks, in classes in the next three years.

It is worth stressing that the action Financial Analysis for Auditing Purposes, planned for the Public Finance area, also fulfills the needs identified in External Control Processes with respect to the application of financial management knowledge and techniques to the control actions.

Personal Competencies

| Personal Competencies | | |
|---------------------------|--------------|------------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| Communication | Costa Rica | 2019, 2020, 2021 |
| Team Work | Costa Rica | 2019, 2020, 2021 |
| Self-control | Costa Rica | 2019, 2020, 2021 |
| Achievement | Costa Rica | 2019, 2020, 2021 |
| Knowledge Management | Ecuador | 2020 |
| Effective Time Management | Peru | 2019, 2020, 2021 |

In the area of personal competencies, there are courses available that directly meet the priority needs. In this sense, it is worth mentioning the course in Communication, offered by SAI Costa Rica, the course in Effective Time Management, by SAI Peru, and the course Knowledge Management,

by SAI Ecuador. In addition, SAI Costa Rica is also offering other courses with themes connected to personal competencies:

- Team-work;
- Self-control;
- Compliance.

Other thematic areas

| Other Topics | | |
|--|--------------|------------------|
| Capacity Building Actions | Offering SAI | Year of Offer |
| Online Tutoring | Brazil | 2019 |
| Risk Management | Brazil | To be defined |
| Project Evaluation | Colombia | 2019, 2020, 2021 |
| Excel in its three levels | Chile | 2019, 2020, 2021 |
| Word in its three levels | Chile | 2019, 2020, 2021 |
| Strategic Management of Human Talent by Competencies | Ecuador | 2019 |
| Assurance of Internal Control | Ecuador | 2019, 2020, 2021 |
| Auditing Human Talent Management | Ecuador | 2020 |
| Integrated Internal Control Framework | Mexico | 2019, 2020 |

This field brings actions offered in the scope of the OLACEFS, not directly related to the thematic areas contained in the diagnosis.

Management in SAIs

- Strategic Management of Competency-Based Talent (SAI Ecuador): this course aims to identify the impact the management of competency-based talent has on control organizations' productivity. It also intends to build or rebuild the profiles of positions

based on this technique, considering the activities and key-practices arising from its constitutional and legal mission.

- Audit on Human Talent Management: this course is forecast to be offered in 2020.
- Project Evaluation (SAI Colombia): the purpose of this course is that participants recognize or identify the elements that are a part of project investment evaluations, in any of their phases, as well as supportive

tools to execute their functions. They should, engage themselves with the new role of an auditor in environment with the participation of the State and private enterprise. The action involves contents such as leveling in financial mathematics; criteria for evaluating alternative investments; project evaluation context; project formulation and evaluation; sources and types of project financing.

- Risk management (SAI Brazil): this online course aims to approach the risk management context, its elements, models, principles, and phases, as well as methodologies and processes of analysis, evaluation and risk treatment. The course will be reviewed to implement improvements and broaden the approach in relation to the previous offers.

Internal Control

- Internal Control Assurance (SAI Ecuador);
- Internal Control Integrated Framework (SAI Mexico): 20-hour distance course, running over four weeks. Vacancies should be offered in 2019 and 2020.

Computer Programs

- Excel in its three levels, in the first semester, offered by SAI Chile;
- Word in its two levels, in the second semester, offered by SAI Chile.

Coordinated Audits

Protected Areas

In 2014 and 2015, COMTEMA, led by SAI Brazil and SAI Paraguay, performed the first Coordinated Audit on Protected Areas in Latin America, with the participation of the SAIs of Argentina, Bolivia, Brazil, Colombia, Costa Rica, El Salvador, Ecuador, Honduras, Mexico,

Paraguay, Peru and Venezuela. To carry out this regional initiative, an innovative tool, the Indimapa, developed by SAI Brazil, was employed. The tool makes use of indexes and indicators relating to the implementation and management of protected areas, which helps visualization and communication of the results.

As part of the works to be performed during the 2018-2020 term of office, COMTEMA, now presided by the Federal Court of Accounts, decided to promote a new regional process of coordinated audit on protected areas. The objective was to re-evaluate the situation of protected areas in Latin America, and to offer the opportunity for SAIs from other countries of the region, which could not participate in the previous edition, to join the new initiative and contribute to the conservation of protected areas.

The new edition will have a richer methodology and it will focus on the SAIs' contribution to implement the 2030 Agenda, which is aligned with the strategic planning of INTOSAI and of OLACEFS itself. In addition, this action aims to measure the progress of the SAIs involved in the SDG implementation, particularly those connected to biodiversity, such as SDGs 14 and 15, which reinforce the countries' commitment with the Aichi Targets adopted by the Convention on Biological Diversity.

Border Security

The theme of this Coordinated Audit is the evaluation of the security policy in border areas of Latin American countries. The objective is to evaluate the performance of security policies in the borders of the countries of the region in order to help national governments seek solutions to deal with the issues raised and achieve the intended objectives, in an equal and integrated manner with neighboring countries.

The intention is to offer a distance education course to technicians from SAIs who have not yet participated in the performance audit training. There is also the possibility of evaluating the need and opportunity to complement this learning with in-depth themes on public security management in the border region, aiming to harmonize the understanding of this subject and prepare the agents involved for the audit work. The performance of this audit still depends on financing.

Cross-border Natural Resources

This initiative is forecast for 2020-2021, still pending confirmation. CCC will provide further information in due course.

Handbook or Guide for the OLACEFS Coordinated Audits

With the consolidation of the best practices and lessons learned on Coordinated Audits, the CCC will prepare, through the Task Force, a Handbook or Guide for the OLACEFS Coordinated Audits. The idea is to pave the way so a larger number of SAIs may assume leadership of those audits in the region.

We also plan to carry out a case study on the SDGs Coordinated Audit to inform the elaboration of the Coordinated Audits manual.

Post-graduation

The purpose of this initiative, foreseen in the OLACEFS 2016-2018 Capacity Building Plan, is to promote the professionalization of external control auditors, to boost the creation, application and dissemination of knowledge and competencies in this area, besides fulfilling a need for scientific research and advanced training in themes that are specific to the SAIs.

The SAIs that integrate the said Task Force have been working on a schedule of specific activities, such as the pedagogic design, the

selection of the teaching staff and of the supporting institutions, and the definition of the University that will run the course, so that the program may be offered to the OLACEFS community as early as 2019. SAI Ecuador suggested a university in 2018, and the other SAIs are analyzing other potential institutions to help in the final decision.

Actions for improvement of results

In addition to offering educational actions, the CCC has invested in improvements relating to the several phases of the Capacity Building Cycle. In this sense, the development of tutors must be a continuous process in the scope of OLACEFS, in order to make possible support to distance education actions that depend on this resource. The plan is to continue with the course *Tutoría en línea* (Online tutoring), coordinated by SAI Brazil, which aims to enable participants to identify the work process of distance education in their SAI and act as tutors in online courses, using dialogic mediation to promote learning and the Moodle platform.

The CCC has also invested in initiatives to evaluate the results of the actions undertaken. For that purpose, as of 2019, a unified model for measuring satisfaction will be adopted. Additionally, the Task Force for assessment tools will coordinate the development of a results assessment tool.

In turn, the Task Force for online courses, integrated by the SAIs Argentina, Chile, Ecuador, El Salvador, and Dominican Republic, has defined several activities aimed at improving the management of online courses offered to the OLACEFS community. One example was the preparation of a handbook on guidelines and good practices for online courses, which will be released in the beginning of 2019.

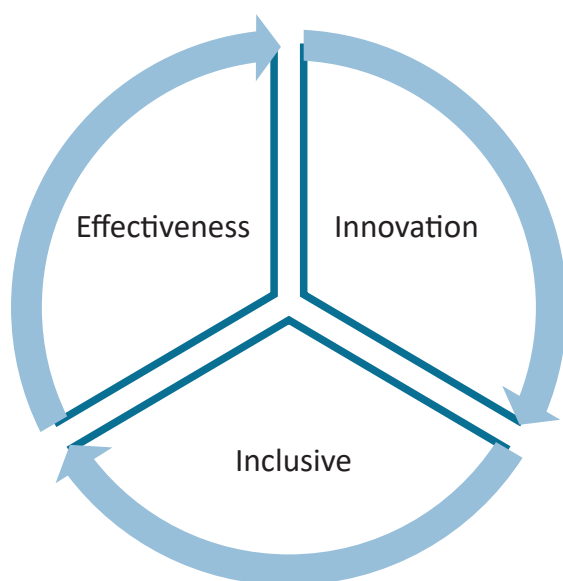
Among the projects forecast for 2019, it is worth mentioning the preparation of the OLACEFS Manual for online courses, which

presents a description of the processes of e-learning course design, besides the basic rules (methodological and graphic) for developing online courses within the OLACEFS. The final objective is to ask the SAIs that offer courses to revise their e-learning activities according to the guidelines established in the Handbook, in coordination with the CCC.

Lastly, we will design and implement a communication plan to boost the dissemination of the capacity building actions within the scope of OLACEFS. We hope communication becomes faster and reaches all those interested in the offered courses, increasing the participation of SAI employees from many countries.

IDI- OLACEFS Partnering for Innovation

OLACEFS, through the CCC, and the INTOSAI Development Initiative (IDI) committed themselves to continue working collaboratively in the development of professional and institutional capacities in the region, seeking multiple synergies in the respective approaches and areas of performance. In that sense, the main activities to be carried out during the 2019-2021 triennium represented below.



The INTOSAI Development Initiative (IDI) is an INTOSAI body, which works towards a vision of effective, accountable and inclusive Supreme Audit Institutions that make a difference in the quality of public sector governance and deliver service for the value and benefit of citizens. We work through independent, well-governed, professional and relevant SAIs work streams, bilateral support and global foundations to achieve this vision. To read more please visit <http://www.idi.no/en/about-idi/strategies-and-plans>

Strategic partnerships form the cornerstone of IDI work practice. INTOSAI regions are one of our strongest partners in supporting SAIs. Over the years, IDI and OLACEFS have built a strong partnership based on increasing dialogue, common interest in supporting SAI development and a demonstrated ability to work together.

With a new IDI strategic plan 2019-2023 in place IDI and OLACEFS plan to further strengthen this partnership under the banner of 'partnering for innovation'. In partnering for innovation we will together explore innovative solutions for effective, accountable and inclusive SAIs in OLACEFS. As such, all IDI-OLACEFS cooperation initiatives will focus on three dimensions of effectiveness, innovation and inclusiveness. Within inclusiveness, we will especially focus on gender equality and empowerment of women and girls. In order to be effective, we plan to focus on outcomes, engage many stakeholders and most importantly focus on SAI leadership and culture.

As the IDI moves from programmes to work streams in its new strategic plan, we hope to partner with OLACEFS for providing more coherent, integrated and holistic support to SAIs in the region.

During 2019 – 2021 the IDI plans to cooperate with OLACEFS in the following areas. While we

have more concrete plans in some areas, we are in the process of developing detailed plans for other areas. The list below also includes global initiatives which SAls in OLACEFS will be invited to.

1. **Partnering for Innovation (2019-2021)** – IDI and OLACEFS will work on this cooperation framework to further strengthen the institutional arrangements between our organizations for communication and working together. These will include annual meetings between IDI and OLACEFS and working together on an IDI-OLACEFS Integrated Cooperative Audit Support Model.
2. **ISSAI Implementation Initiative (3i)** – Under this initiative the IDI will make available up to date global public goods - ISSAI Compliance Assessment Tool and Guidance (Financial, Performance and Compliance Audit), ISSAI Implementation Handbooks (Financial, Performance and Compliance Audit) and QA Tool and Guidance (Financial, Performance and Compliance Audit) in Spanish. The Professional Education for SAI Auditors (PESA) pilot will be offered to all SAls in English starting 2020. Member SAls of OLACEFS will be invited to the SAI Young Leaders Initiative. This initiative is delivered every two years. The current one is from 2019-2020. IDI plans to organize a Global QA Summit in 2019. Member SAls of OLACEFS will be invited to the summit to share QA practices and experiences. We also plan to introduce SAI level support for ISSAI Implementation (SLIIS) during this period. Such support includes holistic support for SAls in implementing ISSAIs.
3. **Auditing Sustainable Development Goals (SDG)** – IDI and OLACEFS will continue its partnership for supporting SAls in

auditing SDGs. After having partnered for supporting SAls in auditing preparedness for implementation of Goal 5, we will focus on auditing implementation of goals and targets based on national priorities. The topics and modalities of such support are yet to be discussed. IDI will continue to invite SAls in OLACEFS to the UN-IDI SAI leadership and stakeholder meetings held annually at UN Hqrs in conjunction with UN HLPF. IDI and OLACEFS plan to cooperate to support an ISSAI based compliance audit of procurement using data analytics. This audit will be linked to target 12.7 on sustainable procurement and will also consider SDG 16 dimension of anti-corruption. We plan to work together on the model in 2019 and offer support starting 2020. We are currently working on IDI SDG Audit Model (ISAM) to support SAls in moving towards SDG relevant audits. In 2020 we plan to build a digital education initiative based on ISAM.

4. **IDI Innovation Exchange Series – Green Hat** – As a part of exploring innovative audit and education practices, IDI has launched a green hat series. In 2019, IDI and OLACEFS CCC will cooperate to design and deliver a webinar on ‘Design Thinking’ as a part of this series. SAls in OLACEFS will also be invited to participate in a face to face Green Hat workshop on ‘SAls and Data Analytics’.
5. **Facilitating Audit Impact** – As per IDI SP 2019-2023 we plan to support SAls which have produced high quality audits in achieving audit impact at the national level. We currently have tentative plans with OLACEFS to pilot this component for the SDG 5 preparedness audit supported in OLACEFS. These plans will be firmed up after further consultations.

6. Strategic Planning, Measurement and Reporting (SPMR) – It will be launch in OLACEFS by 2020 and 2021. Prior implementation, activities such as development of courseware and further translation and adaptation will be carried out during 2019. SAI PMF training and assessments, and SAI fieldwork support will be part of the implementation process.

7. SAI Performance Measurement Framework (PMF) – Strongly related with the SPMR Initiative, PMF will continue its fruitful relation with the region,

both through training and by the by the translation of related material.

8. SAls Fighting Corruption (SFC) – Already under implementation through the delivery of eLearning courses for Components 1 and 2 – with the participation of 12 SAls from OLACEFS -the SFC Initiative will be very active in OLACEFS during 2019. In 2020 Component 3 will also be implemented.

9. Independent SAls – Strategic partnerships and compendium of lessons learnt will be the first steps for the implementation of this Initiative on a SAI level support throughout the coming years.



PHOTO: Ricardo Gomez Angel

Next Steps

The Capacity Building Plan consolidates the programming of actions for the next triennium. Therefore, each SAI must coordinate the offer of activities and all the arrangements related to the actions under its responsibility, as well as monitor the dissemination of the various

development initiatives. It is also crucial that each country invest in the improvement of its internal communication, in order to disseminate the opportunities among the employees, considering that this was an issue was clearly identified in the diagnosis.

It is also important to highlight that the plan presents a proposal of actions. There may be new initiatives that will still be discussed within the CCC in order to define which SAI

will assume responsibility for developing or prospecting new courses. Consequently, the offer of those actions depends, mostly, on such developments and on raising resources.

Timetable of Actions for 2019-2021

| Theme | Type | Modality | Offered by | 2019 | 2020 | 2021 |
|---|---------|---------------------------------|---------------|------|------|------|
| TECHNOLOGIES IN CONTROL ACTIONS | | | | | | |
| <i>Structured Query Language (SQL) for consultation, handling and storage of data</i> | Webinar | Distance learning | To be defined | | | x |
| Technical Webinars | Webinar | Distance learning | SAI Brazil | x | | |
| Introduction to QGIS | Webinar | Distance learning | SAI Brazil | | | x |
| 5 th International Seminar on Data Analysis in Public Administration | Seminar | In-person and distance learning | SAI Brazil | x | | |
| 6 th International Seminar on Data Analysis in Public Administration | Seminar | In-person and distance learning | SAI Brazil | | x | |
| 7 th International Seminar on Data Analysis in Public Administration | Seminar | In-person and distance learning | SAI Brazil | | | x |
| Descriptive statistics for data analysis | Course | Distance learning | SAI Mexico | | x | x |
| Inferential statistics for data analysis | Course | Distance learning | SAI Mexico | | | x |

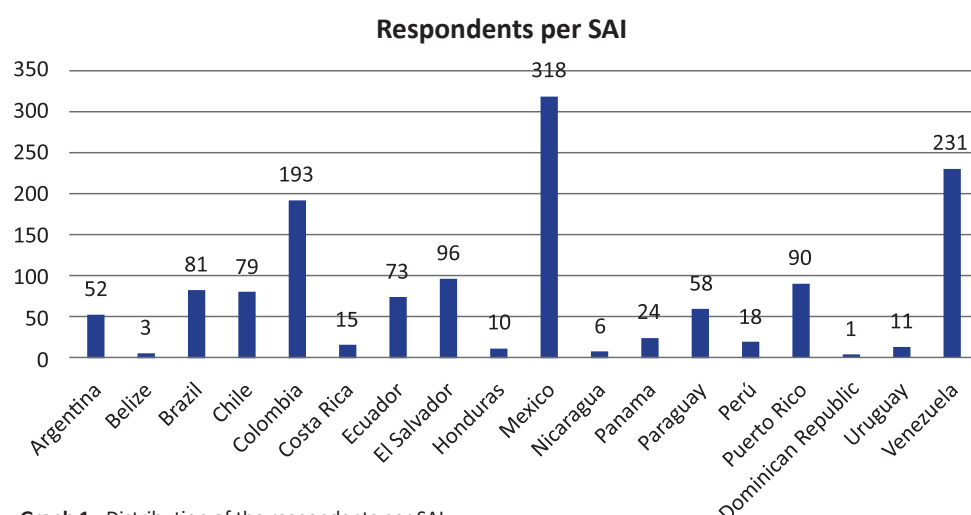
| Theme | Type | Modality | Offered by | 2019 | 2020 | 2021 |
|---|----------------------|---------------------------------|----------------|---------------|------|------|
| TECHNOLOGIES IN CONTROL ACTIONS | | | | | | |
| Sampling Techniques for Auditing – complement to Sampling Auditing | Course | Distance learning | SAI Costa Rica | | x | x |
| Assessment Tool of the Institutional Maturity Level for the Use of Geotechnologies | Consultancy | In-person and distance learning | SAI Brazil | | x | |
| Assessment of the Institutional Maturity Level for the Use of Geotechnology in environmental auditing | Workshop | In-person | SAI Brazil | | x | |
| Geotechnology applied to auditing | Course | Distance Learning | SAI Brazil | | x | |
| Geotechnologies in the context of INTOSAI and SDGs | Didactic material | Distance Learning | SAI Brazil | | | x |
| Geotechnology Applications | Lecture | Distance Learning | SAI Brazil | | x | |
| Geotechnologies Applications in the environmental area: potential uses | Informative material | Distance Learning | SAI Brazil | | x | |
| Geotechnology in selection processes of environment-related control objects | Consultancy | In-person | SAI Brazil | x | x | |
| SDGs | | | | | | |
| MOOC on SDGs | Course | Distance Learning | SAI Brazil | x | x | x |
| ENVIRONMENT | | | | | | |
| Environmental Auditing in Protected Areas | Course | Distance Learning | SAI Brazil | x | | |
| PUBLIC PROCUREMENT | | | | | | |
| Good international practices for risk management of fraud, corruption or uneconomical behavior in procurement | Specialist Panel | Distance Learning | To be defined | To be defined | | |
| Best practices in the Control of Public Procurement Management | Course | Distance Learning | SAI Ecuador | To be defined | | |
| PUBLIC FINANCE | | | | | | |
| PEFA | Course | In-person | To be defined | To be defined | | |
| Financial Analysis for Auditing Purposes | Course | Distance Learning | SAI Ecuador | | | x |
| LEADERSHIP AND MANAGEMENT | | | | | | |
| Leadership | Course | Distance Learning | SAI Costa Rica | x | x | x |
| Strategic Vision | Course | Distance Learning | SAI Costa Rica | | x | x |
| Systemic Thinking | Course | Distance Learning | SAI Costa Rica | | x | x |
| Interpersonal Relations | Course | Distance Learning | SAI Costa Rica | | x | x |
| Resource Management | Course | Distance Learning | SAI Costa Rica | | x | x |
| Innovation | Course | Distance Learning | SAI Costa Rica | | x | x |
| EXTERNAL CONTROL PROCESSES | | | | | | |
| MOOC on Performance Audit | Course | Distance Learning | SAI Brazil | | x | x |
| Performance Audit | Course | Distance Learning | SAI Brazil | x | | |
| Public Works Audit | Course | Distance Learning | SAI Brazil | To be defined | | |
| IT General Control Audit | Course | Distance Learning | SAI Brazil | To be defined | | |
| Information Security Audits | Course | Distance Learning | SAI Brazil | x | | |
| Security Audit | Course | Distance Learning | SAI Costa Rica | x | x | x |

| Theme | Type | Modality | Offered by | 2019 | 2020 | 2021 |
|--|-------------------|---------------------------------|----------------|------|---------------|------|
| TECHNOLOGIES IN CONTROL ACTIONS | | | | | | |
| Fraud Risk Management | Course | Distance Learning | SAI Ecuador | x | x | x |
| Risk-based Audit | Course | Distance Learning | SAI Ecuador | x | | x |
| Audit on Quality Management Systems | Course | Distance Learning | SAI Ecuador | | x | |
| Control in Government Open Models | Course | Distance Learning | SAI Ecuador | | | x |
| Outlines for Cooperative Audits Performance | Course | Distance Learning | SAI Peru | x | x | x |
| International Standards of Supreme Audit Institutions (ISSAI) – General Part | Course | Distance Learning | SAI Mexico | x | x | x |
| Overall Process of Risk Management | Course | Distance Learning | SAI Mexico | x | x | x |
| Methodology for Integrity Risk Assessment | Course | Distance Learning | SAI Mexico | x | x | x |
| PERSONAL COMPETENCIES | | | | | | |
| Communication | Course | Distance Learning | SAI Costa Rica | x | x | x |
| Effective Management of Time | Course | Distance Learning | SAI Peru | x | x | x |
| Knowledge Management | Course | Distance Learning | SAI Ecuador | | x | |
| Teamwork | Course | Distance Learning | SAI Costa Rica | x | x | x |
| Self-control | Course | Distance Learning | SAI Costa Rica | x | x | x |
| Compliance | Course | Distance Learning | SAI Costa Rica | x | x | x |
| OTHER THEMES | | | | | | |
| Online Tutoring | Course | Distance Learning | SAI Brazil | x | | |
| Project Evaluation | Course | Distance Learning | SAI Colombia | x | x | x |
| Risk Management | Course | Distance Learning | SAI Brazil | | To be defined | |
| Excel in its three levels | Course | Distance Learning | SAI Chile | x | x | x |
| Word in its two levels | Course | Distance Learning | SAI Chile | x | x | x |
| Strategic Management of Competency-Based Human Talent | Course | Distance Learning | SAI Ecuador | x | | |
| Internal Control Assurance | Course | Distance Learning | SAI Ecuador | x | x | x |
| Audit on Human Talent Management | Course | Distance Learning | SAI Ecuador | | x | |
| Integrated Framework for Internal Control | Course | Distance Learning | SAI Mexico | x | x | |
| COORDINATED AUDITS | | | | | | |
| Protected Areas | Coordinated Audit | Distance and In-person Learning | SAI Brazil | x | | |
| Border Security | Coordinated Audit | Distance and In-person Learning | To be defined | | To be defined | |
| Cross-border Natural Resources | Coordinated Audit | Distance and In-person Learning | To be defined | | To be defined | |

ANNEX I - Individual Questionnaires

Among the 1,944 accesses to the questionnaire, we took into account 1,368 respondents who completed all the screens of the questionnaire, even though it was not mandatory to answer all the questions. Of this total, 1,138 (83.2%) respondents answered the Spanish questionnaire, whereas 230 (16.8%) answered the Portuguese version. As shown in Graph 1, the largest participations were those of the

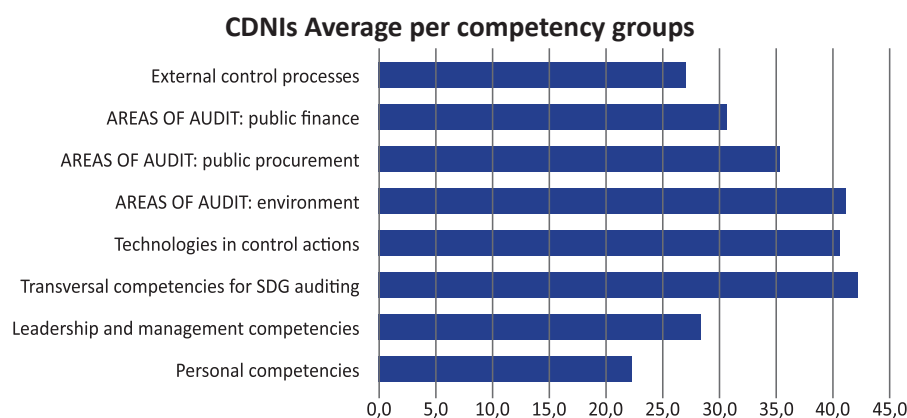
SAIs from Mexico, Venezuela, Colombia, El Salvador, Puerto Rico, and Brazil, in this order. There were four (4) SAIs with no respondents, despite several strategies adopted in order to encourage institutions and their employees to participate, such as massive communication, resending of questionnaires and direct contact with those SAIs. Nine respondents did not inform their country.



Graph 1 - Distribution of the respondents per SAI

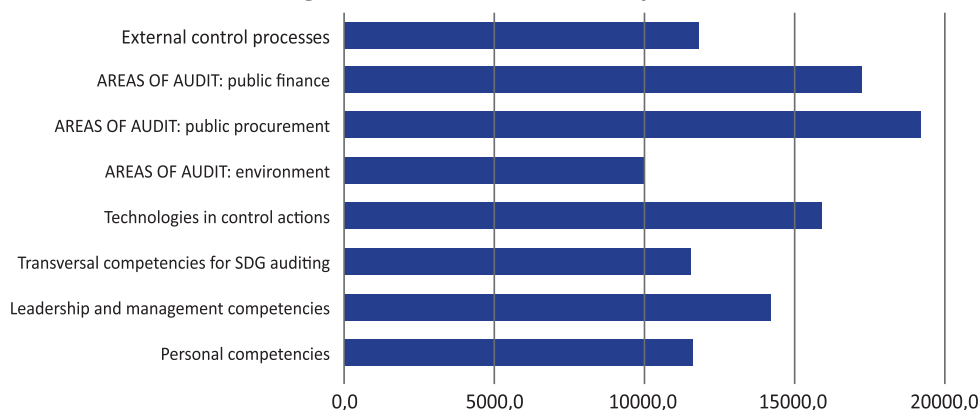
Considering that not all respondents filled out the questionnaire completely and the CDNI calculation, proposed in the previous diagnosis, we also considered multiplication of

the total of respondents of each item by the CDNI average. In graphs 2 and 3, it is possible to see how priorities change according to the indicator used.



Graph 2 - CDNI Average per competency groups, for employees

Averages of CDNI x number of respondents



Graph 3 - Averages per competency group resulting from the multiplication of the CDNI average of each item by the number of respondents

Table 5, in turn, shows CDNI averages obtained per group of competencies, for the SAIs, as well as the averages multiplied by the number of respondents in each competency group. The CDNIs above 40, or, at least, the two highest values in each

theme, were highlighted in bold letters. We also highlighted the two highest values for the calculations of the averages multiplied by the number of respondents in each competency group, as well as all final averages at the end of the table.

Table 5 - CDNI Averages per SAI, for competency groups (individual questionnaires)

| SAI | | External control processes - CDNI | Areas of audit: public finance - CDNI | Areas of audit: public procurement - CDNI | Areas of audit: environment - CDNI | Technologies in control actions - CDNI | Cross-cutting competencies for SDG auditing - CDNI | Leadership and management competencies - CDNI | Personal competencies - CDNI |
|-----------|-------------|-----------------------------------|---------------------------------------|---|------------------------------------|--|--|---|------------------------------|
| ARGENTINA | N | 26 | 15 | 20 | 9 | 16 | 11 | 20 | 17 |
| | Average | 22.64 | 30.37 | 32.75 | 34.51 | 42.74 | 40.72 | 28.01 | 23.06 |
| | SD | 9.60 | 13.19 | 11.62 | 12.18 | 17.53 | 20.03 | 12.28 | 11.11 |
| | N x Average | 588.58 | 455.51 | 654.97 | 310.61 | 683.90 | 447.95 | 560.14 | 392.02 |
| BELIZE | N | 2.00 | 2.00 | 1.00 | 1.00 | 2.00 | 1.00 | - | 1.00 |
| | Average | 18.28 | 34.01 | 29.68 | 24.64 | 52.03 | 21.11 | - | 9.09 |
| | SD | 6.78 | 25.81 | - | - | 13.04 | - | - | - |
| | N x Average | 36.56 | 68.01 | 29.68 | 24.64 | 104.07 | 21.11 | - | 9.09 |
| BRAZIL | N | 53 | 29 | 35 | 17 | 43 | 26 | 30 | 37 |
| | Average | 23.48 | 35.89 | 33.97 | 39.89 | 48.38 | 39.74 | 26.34 | 19.40 |
| | SD | 9.26 | 13.65 | 9.87 | 12.50 | 17.57 | 23.28 | 10.79 | 9.53 |
| | N x Average | 1,244.36 | 1,040.76 | 1,188.88 | 678.21 | 2,080.15 | 1,033.28 | 790.20 | 717.70 |

| SAI | | External control processes - CDNI | Areas of audit: public finance - CDNI | Areas of audit: public procurement - CDNI | Areas of audit: environment - CDNI | Technologies in control actions - CDNI | Cross-cutting competencies for SDG auditing - CDNI | Leadership and management competencies - CDNI | Personal competencies - CDNI |
|-------------|-------------|-----------------------------------|---------------------------------------|---|------------------------------------|--|--|---|------------------------------|
| CHILE | N | 48 | 32 | 34 | 27 | 22 | 18 | 21 | 28 |
| | Average | 28.40 | 36.14 | 39.11 | 44.24 | 44.52 | 48.99 | 36.96 | 32.91 |
| | SD | 10.97 | 13.34 | 13.64 | 16.77 | 15.53 | 24.03 | 24.77 | 18.17 |
| | N x Average | 1,363.15 | 1,156.51 | 1,329.91 | 1,194.35 | 979.50 | 881.81 | 776.07 | 921.56 |
| COLOMBIA | N | 52 | 71 | 97 | 56 | 87 | 55 | 67 | 81 |
| | Average | 24.23 | 37.07 | 39.55 | 48.87 | 49.52 | 43.40 | 30.20 | 24.55 |
| | SD | 12.83 | 15.92 | 17.33 | 18.65 | 19.27 | 16.09 | 14.83 | 13.74 |
| | N x Average | 1,260.16 | 2,631.80 | 3,836.04 | 2,736.95 | 4,308.01 | 2,387.01 | 2,023.39 | 1,988.67 |
| COSTA RICA | N | 4 | 9 | 6 | 3 | 7 | 8 | 10 | 9 |
| | Average | 24.01 | 29.40 | 32.68 | 37.99 | 50.65 | 32.53 | 24.28 | 24.36 |
| | SD | 14.59 | 11.24 | 8.32 | 5.87 | 18.26 | 23.90 | 12.67 | 10.18 |
| | N x Average | 96.02 | 264.63 | 196.07 | 113.97 | 354.55 | 260.22 | 242.82 | 219.25 |
| ECUADOR | N | 23 | 31 | 48 | 9 | 19 | 9 | 22 | 14 |
| | Average | 19.05 | 26.36 | 34.52 | 35.99 | 40.22 | 36.16 | 23.80 | 24.24 |
| | SD | 9.16 | 12.42 | 13.52 | 23.99 | 18.48 | 12.57 | 13.91 | 13.26 |
| | N x Average | 438.26 | 817.02 | 1,657.16 | 323.95 | 764.10 | 325.48 | 523.70 | 339.38 |
| EL SALVADOR | N | 32 | 55 | 48 | 7 | 17 | 17 | 31 | 29 |
| | Average | 26.28 | 31.46 | 36.98 | 47.51 | 43.97 | 45.65 | 35.15 | 27.55 |
| | SD | 9.72 | 11.89 | 12.91 | 20.99 | 15.87 | 20.86 | 17.02 | 15.57 |
| | N x Average | 840.92 | 1,730.03 | 1,775.15 | 332.58 | 747.46 | 776.04 | 1,089.74 | 798.81 |
| HONDURAS | N | 6 | 3 | 4 | - | 4 | 2 | 6 | 5 |
| | Average | 33.36 | 29.54 | 42.67 | - | 48.08 | 59.00 | 37.62 | 29.31 |
| | SD | 17.78 | 12.22 | 8.15 | - | 8.80 | 31.27 | 16.63 | 12.91 |
| | N x Average | 200.18 | 88.63 | 170.68 | - | 192.31 | 118.00 | 225.71 | 146.54 |
| MEXICO | N | 98 | 167 | 95 | 58 | 71 | 62 | 140 | 148 |
| | Average | 20.24 | 26.73 | 29.53 | 34.44 | 35.40 | 28.47 | 24.31 | 19.32 |
| | SD | 12.55 | 14.20 | 16.87 | 20.30 | 18.63 | 17.73 | 14.97 | 12.92 |
| | N x Average | 1,983.38 | 4,463.66 | 2,805.02 | 1,997.52 | 2,513.37 | 1,765.07 | 3,403.41 | 2,859.24 |
| NICARAGUA | N | 2 | 1 | 3 | 1 | - | 1 | 6 | 4 |
| | Average | 57.78 | 70.22 | 67.03 | 98.10 | - | 100.00 | 41.23 | 49.35 |
| | SD | 3.14 | - | 20.99 | - | - | - | 27.41 | 17.64 |
| | N x Average | 115.56 | 70.22 | 201.09 | 98.10 | - | 100.00 | 247.41 | 197.39 |

| SAI | | External control processes - CDNI | Areas of audit: public finance - CDNI | Areas of audit: public procurement - CDNI | Areas of audit: environment - CDNI | Technologies in control actions - CDNI | Cross-cutting competencies for SDG auditing - CDNI | Leadership and management competencies - CDNI | Personal competencies - CDNI |
|-------------|--------------|-----------------------------------|---------------------------------------|---|------------------------------------|--|--|---|------------------------------|
| PANAMA | N | 13 | 10 | 7 | 3 | 10 | 2 | 5 | 9 |
| | Average | 27.08 | 37.72 | 51.59 | 58.16 | 55.47 | 88.02 | 34.14 | 22.02 |
| | SD | 17.38 | 18.55 | 24.10 | 33.05 | 20.11 | 16.94 | 22.88 | 23.99 |
| | N x Average | 351.99 | 377.16 | 361.11 | 174.49 | 554.68 | 176.05 | 170.71 | 198.17 |
| PARAGUAY | N | 14 | 21 | 7 | 4 | 11 | 24 | 22 | 22 |
| | Average | 29.98 | 39.61 | 41.02 | 36.66 | 43.62 | 51.23 | 31.57 | 28.35 |
| | SD | 13.58 | 19.09 | 21.35 | 7.45 | 21.81 | 24.20 | 13.66 | 15.93 |
| | N x Average | 419.78 | 831.83 | 287.15 | 146.64 | 479.79 | 1,229.48 | 694.52 | 623.68 |
| PERU | N | 6 | 2 | 12 | 8 | 6 | 6 | 9 | 5 |
| | Average | 27.60 | 14.73 | 35.32 | 23.95 | 46.66 | 38.93 | 37.96 | 27.46 |
| | SD | 17.62 | 2.97 | 10.59 | 12.72 | 20.62 | 27.56 | 17.08 | 22.22 |
| | N x Average | 165.58 | 29.45 | 423.79 | 191.57 | 279.96 | 233.60 | 341.64 | 137.30 |
| PUERTO RICO | N | 21 | 66 | 57 | 17 | 17 | 2 | 12 | 12 |
| | Average | 20.92 | 26.79 | 31.14 | 42.18 | 47.09 | 45.26 | 18.98 | 14.90 |
| | SD | 8.62 | 14.01 | 12.84 | 27.28 | 20.19 | 9.32 | 12.48 | 10.92 |
| | N x Average | 439.22 | 1,768.34 | 1,774.82 | 717.01 | 800.54 | 90.52 | 227.73 | 178.80 |
| REP. DOMIN. | N | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | Average | 29.09 | 21.60 | 22.60 | 28.22 | 32.40 | 35.56 | 18.02 | 21.82 |
| | SD | - | - | - | - | - | - | - | - |
| | N x Average | 29.09 | 21.60 | 22.60 | 28.22 | 32.40 | 35.56 | 18.02 | 21.82 |
| URUGUAY | N | 5 | 2 | 6 | 1 | 3 | 2 | 5 | 5 |
| | Average | 16.29 | 25.34 | 26.59 | 32.18 | 34.08 | 29.33 | 21.80 | 12.48 |
| | SD | 2.07 | 8.64 | 10.23 | | 4.96 | 22.63 | 9.07 | 3.63 |
| | N x Average | 81.46 | 50.69 | 159.52 | 32.18 | 102.24 | 58.67 | 109.01 | 62.38 |
| VENEZUELA | N | 63 | 65 | 92 | 27 | 62 | 30 | 105 | 93 |
| | Average | 35.22 | 40.24 | 45.98 | 49.44 | 48.05 | 58.70 | 31.07 | 23.91 |
| | SD | 20.26 | 19.71 | 21.35 | 20.96 | 19.73 | 28.14 | 20.62 | 14.20 |
| | N x Average | 2,219.06 | 2,615.48 | 4,229.82 | 1,334.81 | 2,978.82 | 1,761.11 | 3,261.88 | 2,223.48 |
| TOTAL | Average | 27.2 | 30.6 | 35.3 | 41.1 | 40.9 | 42.3 | 28.4 | 22.5 |
| | N x Average | 11,818.6 | 17,208.9 | 19,254.8 | 9,977.1 | 15,870.1 | 11,562.6 | 14,207.9 | 11,578.1 |
| TOTAL | Promedio | 27,2 | 30,6 | 35,3 | 41,1 | 40,9 | 42,3 | 28,4 | 22,5 |
| | N x promedio | 11.818,6 | 17.208,9 | 19.254,8 | 9.977,1 | 15.870,1 | 11.562,6 | 14.207,9 | 11.578,1 |

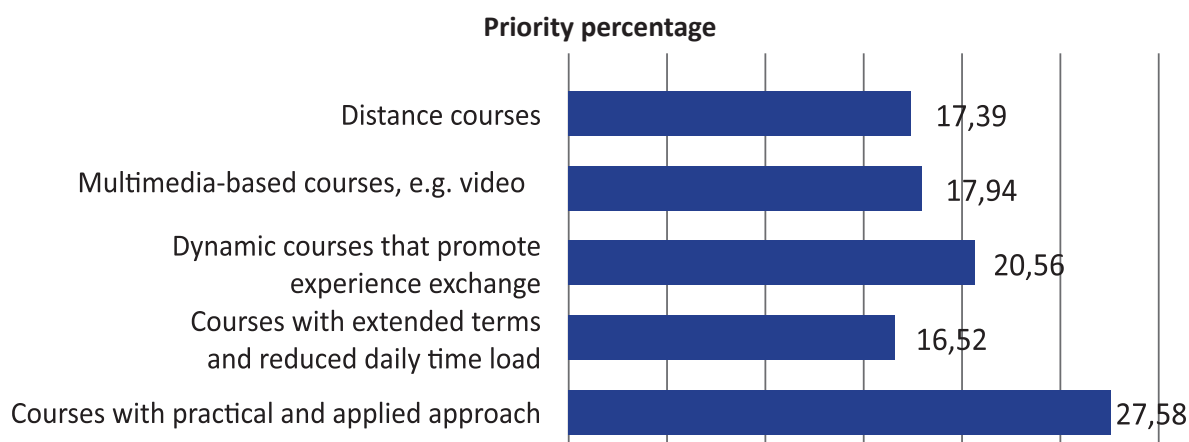
After filling out the questions about professional competencies, the participants were invited to answer didactic and operational questions. In this regard, only 27.6% of the respondents had participated in some educational action offered in the scope of the OLACEFS.

Regarding the reasons for not participating in the educational initiatives promoted by the OLACEFS, 126 respondents said they had not been informed about the actions, 98 declared that they had not been selected for any action within their own SAI, 41 pointed out that their workload had not allowed it, 23 claimed that they did not meet the prerequisites necessary for the educational action, 17 were not interested in the offered themes and 6 were not interested in the offered modalities (in-person or distance learning).

With respect to the languages of the educational actions, 31 Brazilians and 246 Spanish-speaking

respondents gave their opinion. Among the Brazilians, 61.29% expressed that they were totally or very willing to participate in educational initiatives in Spanish, and 69.69% in the ones in English. Among the Spanish-speaking employees, 64.49% declared they were slightly or not at all willing to participate in educational actions in Portuguese; for actions in English, the intention varied between slightly or not at all (30.93%), moderately (33.36%) or very or totally (35.44%).

As for the months for offering the actions, the employees tend to avoid the typical vacation months, such as December and July. The beginning of the first semester and the end of the second semester are likely to be preferred. Besides, as seen in Graph 4, the characteristics considered a priority for educational actions were practical and applied approach (27.58%) and dynamic courses that promote experience exchange (20.56%).



Graph 4 - Priority percentage for the characteristics of an educational action, according to employees

The employees also answered two open questions about motivations and obstacles to invest in the development of competencies in the OLACEFS 2019-2021 Capacity Building Plan. In relation to motivations, 640 answers were selected and classified into ten main categories:

- capacity building (66%);
- intention to contribute with the SAI/ OLACEFS (8%);
- permanent update (7%);
- courses with more practical approaches (5%);
- easier access to the courses, for instance, extended deadlines (4%);

- quality courses (3%);
- sense of belonging to the team (2%);
- lack of motivation (2%);
- interest in giving courses (1%);
- interest in SDG themes (1%);

The category “capacity building” was also organized in subcategories:

- search for general knowledge (28%);
- professional development (20%);
- knowledge enhancement (16%);
- experience gain (14%);
- personal development (9%);
- enhanced participation by increasing the number of themes (7%);
- interest in new technologies or tools (6%).

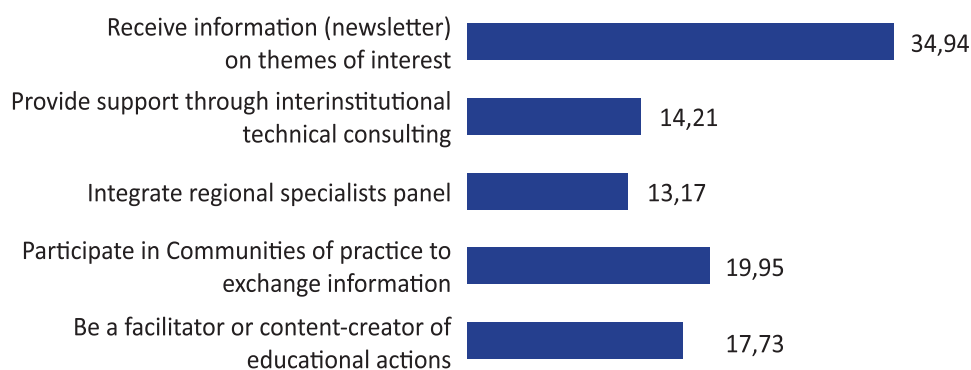
With respect to the obstacles to participate in the Capacity Building Plan, the answers were classified into five main categories:

- no obstacles (42%);
- obstacles related to the SAIs (33%), especially regarding the time or the workload (82% of the category), the authorization to participate in the courses (16%) or administrative changes in the institution (2%);

- obstacles related to the courses (10%), among which: 31% refer to the absence of courses related to the employee’s position; 15% to the limited number of vacancies; 15% to the selection criteria; 9% to the difficulties to apply the acquired knowledge, the difficulty to deal with the Spanish language (in the case of Brazilians), and the difficulty to travel for in-person capacity building activities; 3% refer to the low number of in-person courses;
- obstacles related to the dissemination and little knowledge on the Capacity Building Plan and the CCC’s courses (9%);
- other answers that were not directly related to OLACEFS capacity building actions, such as English language, Internet access, retirement and economic obstacles.

Finally, there were employees interested in activities designed to acquiring/sharing knowledge relevant to external control. In case there is specific interest in one or more than one theme (data analysis, geotechnologies, SDGs, ISSAIs, for instance) this should be described in the respective text field. Graph 5 displays the percentage of the respondents’ interest in those activities. We note that more than one third of them wish to receive information about their preferred themes.

Percentage of interest in activities



Graph 5 - Percentage of the respondents interested in participating in activities to acquire/share knowledge that is relevant to the external control.

ANNEX II - Institutional Questionnaires

The institutional questionnaires, i.e. those addressed to the SAIs' high management, aimed to map the capacity building needs in the region from an institutional point of view. The intention was that each SAI answer one sole questionnaire representing their institution. In the end, 16 SAIs answered the institutional questionnaire, totaling approximately 70% of the SAIs. Some answered more than one questionnaire, but the answers were consolidated in only one, by average or by definition of the SAI about which questionnaire should be considered.

In the case of the institutional questionnaires, we specifically considered the Capacity Development Needs Index (CDNI), which indicated a greater concentration of needs in the competencies of technologies in control actions, areas of audit: environment and SDGs. In this case, there was also variation among the SAIs, as may be seen on Table 6. In the table, the CDNI above 40 or, at least, the two highest values for each SAI, were highlighted in bold letters, as were the final averages.

Table 6 - Average and standard deviation of CDNI per SAI, for the competency groups (institutional questionnaires)

| Competency groups | | External control processes | Areas of audit: public finance | Areas of audit: public procurement | Areas of audit: environment | Technologies in control actions | SDG Audit | Leadership competencies | Personal competencies |
|-------------------|---------|----------------------------|--------------------------------|------------------------------------|-----------------------------|---------------------------------|--------------|-------------------------|-----------------------|
| Argentina | Average | 22.33 | 17.78 | 26.63 | 22.43 | 26.36 | 27.19 | 27.92 | 27.27 |
| | SD | 9.58 | 4.45 | 3.40 | 5.50 | 3.85 | 9.03 | 3.64 | 3.95 |
| Brazil | Average | 28.33 | 0.00 | 31.21 | 38.67 | 55.91 | 43.18 | 32.54 | 25.18 |
| | SD | 13.27 | 0.00 | 29.45 | 11.55 | 7.79 | 16.52 | 18.23 | 7.67 |
| Chile | Average | 36.33 | 36.22 | 32.96 | 34.43 | 49.18 | 29.76 | 41.23 | 39.27 |
| | SD | 15.39 | 9.58 | 9.50 | 10.50 | 10.59 | 7.11 | 12.78 | 9.52 |
| Colombia | Average | 36.67 | 28.22 | 24.67 | 34.90 | 51.27 | 43.14 | 41.62 | 30.09 |
| | SD | 11.18 | 6.98 | 15.53 | 11.21 | 11.43 | 12.15 | 7.86 | 10.70 |
| Cuba | Average | 11.11 | 16.67 | 20.83 | 26.67 | 52.73 | 13.63 | 6.15 | 3.64 |
| | SD | 9.28 | 13.28 | 8.81 | 6.58 | 46.28 | 13.27 | 6.50 | 5.05 |
| Ecuador | Average | 29.33 | 28.78 | 30.29 | 34.05 | 34.00 | 35.48 | 26.15 | 32.45 |
| | SD | 6.16 | 4.04 | 4.32 | 4.43 | 5.85 | 10.97 | 5.06 | 7.08 |
| El Salvador | Average | 18.66 | 21.37 | 23.92 | 35.22 | 46.48 | 49.13 | 42.34 | 23.73 |
| | SD | 6.92 | 3.37 | 5.98 | 4.40 | 9.32 | 14.23 | 3.12 | 8.80 |
| Guatemala | Average | 32.89 | 32.72 | 16.58 | 25.86 | 36.36 | 17.93 | 44.62 | 50.00 |
| | SD | 4.68 | 18.65 | 8.66 | 7.42 | 39.31 | 16.09 | 6.60 | 0.00 |
| Honduras | Average | 31.22 | 33.11 | 30.25 | 33.00 | 21.18 | 31.58 | 33.54 | 34.36 |
| | SD | 4.24 | 5.65 | 6.30 | 6.24 | 14.81 | 7.14 | 6.96 | 5.03 |

| Competency groups | | External control processes | Areas of audit: public finance | Areas of audit: public procurement | Areas of audit: environment | Technologies in control actions | SDG Audit | Leadership competencies | Personal competencies |
|--------------------|---------|----------------------------|--------------------------------|------------------------------------|-----------------------------|---------------------------------|--------------|-------------------------|-----------------------|
| Mexico | Average | 13.67 | 16.44 | 15.42 | 28.38 | 27.82 | 13.99 | 8.46 | 18.64 |
| | SD | 8.19 | 7.20 | 6.62 | 10.37 | 7.86 | 8.72 | 9.73 | 7.59 |
| Paraguay | Average | 30.76 | 30.18 | 30.46 | 34.06 | 37.33 | 30.58 | 31.82 | 32.42 |
| | SD | 3.69 | 2.48 | 3.18 | 2.75 | 3.04 | 9.72 | 1.80 | 1.85 |
| Peru | Average | 23.33 | 29.67 | 25.33 | 39.90 | 36.45 | 6.54 | 0.00 | 0.00 |
| | SD | 6.61 | 18.79 | 18.36 | 19.61 | 9.38 | 17.63 | 0.00 | 0.00 |
| Puerto Rico | Average | 14.67 | 27.39 | 24.08 | 39.52 | 36.36 | 49.27 | 24.00 | 20.45 |
| | SD | 11.14 | 10.03 | 8.61 | 4.98 | 6.74 | 14.94 | 0.00 | 6.95 |
| Dominican Republic | Average | 7.67 | 7.33 | 4.71 | 20.90 | 9.73 | 12.89 | 7.23 | 9.18 |
| | SD | 8.31 | 7.45 | 5.65 | 7.58 | 9.94 | 6.12 | 5.54 | 5.44 |
| Uruguay | Average | 4.33 | 7.33 | 24.00 | 45.62 | 35.45 | 25.24 | 33.31 | 16.36 |
| | SD | 6.89 | 9.37 | 21.71 | 27.94 | 28.41 | 16.51 | 35.57 | 12.06 |
| Venezuela | Average | 27.62 | 32.95 | 39.79 | 51.68 | 53.92 | 56.35 | 32.53 | 23.98 |
| | SD | 6.92 | 8.87 | 7.42 | 3.24 | 5.71 | 17.87 | 2.99 | 2.44 |
| Average | | 23.06 | 22.89 | 25.07 | 34.08 | 38.16 | 30.37 | 27.09 | 24.19 |
| SD | | 13.03 | 14.11 | 14.55 | 13.37 | 21.72 | 19.06 | 17.75 | 14.18 |

The institutional questionnaire also approached issues on strategic, operational and didactic aspects. Below, we will describe only the aspects that may have a more direct impact on the Capacity Building Plan preparation.

With respect to the themes/competencies, three points were explored. (1) themes in which the SAIs presently stand out; (2) themes in which they would be interested in specializing for the long term; (3) and whether there is the need for some kind of resource to develop this specialization. In all, 13 SAIs gave opinions. The most mentioned theme was environment. There was great interest of specialization in this area. There were also SAIs that claimed that their performance in such area was prominent. The themes regarding sustainable use of water, family agriculture, mineral reserves, climate change and its effects, environmental impact

assessment, air and water contamination, natural disasters control and environmental control services in general are some of the points that are worth mentioning among the collected answers.

The other three themes under which the answers were grouped obtained a considerably smaller number of responses: financial area; ethics; SDGs. The other answers were scattered.

As for the SAIs' structure, there was a highly diversified reality among the institutions, regarding not only the physical premises, budget and use of platform for distance education, but also to the offer of educational actions, the offered course load and the total number of employees contemplated. Not all institutions carry out internal diagnoses to prepare their own capacity building plans.

In the institutional questionnaire, some respondents praised the offered events with regard to the themes, the content and its applicability, the facilitators, the tools, the attention to the students and the virtual platform used by the institution. The points for improvement referred to the excessive workload, the materials used, the not very accessible language and the inclusion of forums for exchanging experiences.

SAIs also suggested themes which they claim to have more difficulty to offer or to find in the market. They were financial audit; massive courses on ISSAI standards; public sector auditing; legal rationing; research techniques in disciplinary procedures; public litigation; preparation and writing of audit reports and writing of results; forensic audit; performance audit; information technology audits.

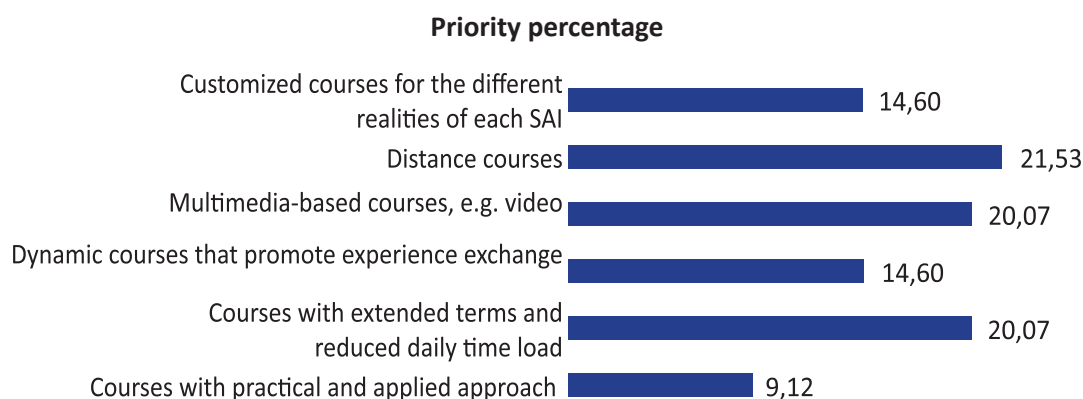
Of the likely obstacles to the development of SAIs' competencies in the framework of the next OLACEFS Capacity Building (2019-2021), four categories were defined: "(1) lack of specialists", "(2) costs", "(3) online courses", and "(4) no obstacles." The second category regards the high cost for developing in-person courses, which SAIs identified as a barrier to the development of competencies within the SAIs. As for the "online courses" category, the obstacles referred to the execution time and

the duration of the online courses offered to the SAIs. It is worth mentioning that the SAIs that had answered a previous question stating they did not have physical premises to offer courses had no complaints related to physical support.

With regard to the performance of the CCC tasks, the SAIs offered suggestions, praises and possible improvements that should be considered to enhance the efficiency of the work performed by the Committee. Among them, it is worth mentioning the suggestions relating to the need for dissemination or information delivery. Therefore, the SAIs, as well as the employees in the individual questionnaires, pointed out the importance of improving communication.

Concerning the didactic questions, the first aspect raised was connected to the preferred month for offering educational actions. The institutions tended to prefer the month of October and avoid the months of December and January.

Concerning the characteristics for the educational actions, the priorities were distance courses (21.53%); multimedia-based courses and courses with extended terms and reduced daily time load (20.07%). Graph 6 compares these results.



Graph 6 - Priority percentage for characteristics of an educational action, according to the SAIs

ANNEX III - Cooperating Organizations Questionnaire

The cooperating organizations questionnaire, designed for the partner institutions that support or finance the development of projects in the region, aimed to map the importance of the competencies from the viewpoint of such organizations. The intention was that each cooperating organization offer a response representing its own institution.

With this in mind, the questionnaire was sent to 16 cooperating organizations, but there were errors when registering the answers on the online platform. Therefore, we received answers from three cooperating organizations: Pacific Association of Supreme Audit Institutions (PASAI), the United Nations

Development Programme (UNDP); and the German Cooperation Agency (GIZ).

In the initial questions, the three institutions provided information on their level of knowledge about the objectives and functioning of the SAIs and OLACEFS, about the already established partnerships and their interest in maintaining or boosting cooperation.

After having answered the questions on joint actions with the OLACEFS, the cooperating organizations indicated the capacity building areas, which from their point of view, required greater development. Table 7 displays the general answers given by the three participating institutions.

Table 7 - Priority capacity building areas, according to the cooperating organizations

| Capacity Building area | PASAI | PNUD | GIZ |
|---|-------|------|-----|
| External control processes | | | |
| Public finance | | | |
| Public procurement | | | |
| Environment | | | |
| Technologies for control actions | | | |
| Cross-cutting competencies for SDG auditing | | | |
| Leadership and management competencies | | | |
| Personal competencies | | | |

In regard to external control processes, GIZ highlighted the importance of addressing the issue of an effective communication between the SAIs' high management and the external stakeholders. In relation to competencies, the cooperating organizations were able to rate the importance of each one using a rating scale from zero ("I don't see any importance for the SAIs' activities") to 10 ("I consider it extremely important for the SAIs' activities").

The three respondent institutions left several items unanswered since it was not obligatory to answer all the questions. Therefore, many subjects were rated by only one respondent. Although the priority areas for the three institutions vary, there are converging interests in Environment and Crosscutting Competencies for SDG auditing.

Responsible Team



Federal Court of Accounts of Brazil

Serzedello Corrêa Institute

Fábio Henrique Granja e Barros
André Anderson de Oliveira Barbosa
Carolina Beserra Pfeilsticker
Leonardo Pereira Garcia Leão
Maria Paula Beatriz Estellita Lins
Ana Carolina Dytz Fagundes de Moraes

Department of International Relations

Ricardo André Becker
Macleuler Costa Lima
Luciana Rodrigues Tolentino
Amilcar Lopes do Prado Ganzelevitch Gramacho
Taís Valéria Guerra Chaves

TRIBUNAL DE CONTAS DA UNIÃO

Comité de Creación de Capacidades de la OLACEFS

SAFS Qd 4 Lote 1 - Anexo III - Sala 110
CEP: 70.042-900 - Brasília-DF - Brasil
+55 61 3316-7256
ccc@tcu.gov.br

Support

Pamela Fernanda Mallona Díaz
German Cooperation Agency (GIZ) Consultant



Implemented by:





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The OLACEFS Capacity Building Committee (CCC), headed since 2016 by SAI Brazil, has the mission to promote the development of SAIs professional and institutional capacities, contributing to strengthen management efficiency and public administration modernization.

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