

Training Plan 2022-2024



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PRESENTATION

The Capacity Building Committee (CCC) of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), chaired by the Federal Court of Accounts (TCU – Brazil) since 2016, is composed of 14 Supreme Audit Institutions (SAIs) and has the support of these institutions, in addition to other cooperating agencies, such as the German Cooperation Agency (GIZ), the INTOSAI Development Initiative (IDI) and the Inter-American Development Bank (IDB), to fulfill its mission of organizing and promoting the strengthening of capacities of SAIs in the region. For that purpose, since 2016 the CCC has pursued an increasingly decentralized management and promotes innovative initiatives with the support of technological solutions.

In this context and to guide the activities of the CCC, two assessments were carried out to detect the training needs

of OLACEFS' SAIs in 2016 and 2018. The objective was to identify priority areas for the development of skills for the technical staff of the external control institutions in our region and document them in a Training Plan. The first Plan covered the 2016 to 2018 triennium and the second covered the 2019 to 2021 triennium.

It is worth mentioning that, from 2016 to 2021, more than 6,000 employees were trained, mainly virtually. This investment in the development of virtual courses, as well as other technological tools to support the management of the CCC, was fundamental to the management of the COVID-19 pandemic in Latin America and the Caribbean. This disaster situation presented the region with historic challenges, including the implementation of effective strategies to respond promptly to the needs of citizens and optimize the use of public resources. In this scenario, the dis-

semination of technical knowledge to deal with the pandemic required quick and creative solutions. For this reason, and to improve productivity, the CCC reinforced the importance of training during this period, through various initiatives offered to the OLACEFS community.

Thus, in 2021, the third training needs assessment was made that resulted in this 2022-2024 Training Plan. The first chapter documents the activities carried out in the 2019-2021 triennium, with special emphasis on compliance with what was provided for in the 2019-2021 training plan. The second chapter presents the assessment of needs carried out in 2021 for the 2022-2024 triennium. Finally, the third chapter presents training offers for the next triennium. Also, a document with the full training needs assessment report is attached so you can consult each SAI in more detail.

I would like to invite the SAIs of the region, all stakeholders, citizens, and international organizations to learn in detail about the different Training activities of the CCC for the next triennium and to what extent they contribute to the improvement of the SAIs of the OLACEFS community.



Minister Augusto Nardes
Chairman of the CCC



INTRODUCTION

The Training Plan is an important reference to guide the offer of joint educational activities towards the Supreme Audit Institutions (SAIs) affiliated to the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS). This prior collection of information favors the identification of priorities and the allocation of resources in an appropriate manner.

Thus, in April 2016, an initial assessment was made among SAIs in the region, and, based on this, the Committee prepared the first OLACEFS Training Plan for the 2016-2018 period. Subsequently, in 2018, the Capacity Building Committee (CCC) of OLACEFS coordinated the realization of a second assessment that served as the basis for the preparation of the Training Plan for the 2019-2021 period. On that occasion, we had the participation of 20 SAIs and the contributions of cooperating agencies, such as the German Cooperation Agency (GIZ).

For 2021, the CCC conducted a third assessment for the 2022-2024 triennium. This time, the methodologies previously used were refined and the 2019-2021 plan was reviewed to further strengthen the connections between the training needs of the region,

new global trends, and the offer of capacity building initiatives that have positive impacts on strengthening external control in the SAIs of Latin America and the Caribbean.

This document describes the process adopted for this third assessment, which was simplified in relation to the assessment conducted in the previous triennium. This assessment used the institutional response, one for each SAI. In addition, the 2018 assessment was used, which had input from approximately 1,400 SAI staff.

Thus, the current Training Plan is divided into three sections:

- 1 Activities carried out in the 2019-2021 triennium; which describes the main initiatives and results obtained;
- 2 Training needs assessment for the 2022-2024 triennium; which includes the methodology applied and the data collected, and
- 3 Training Plan for the 2022-2024 triennium; which proposes the activities to be included from the previous plan and those to be developed according to the identified needs.



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**ACTIVITIES
CARRIED OUT
IN 2019–2021**

Since the beginning of the mandate of the Federal Court of Accounts (TCU – Brazil) at the head of the CCC and in search of a comprehensive training model, the Committee adopted the Constant Training Cycle of the ISO 10015 Standard (fig. 1), which consists of four stages: definition of needs through consultation with the actors involved; design and development of a training plan and design of educational activities; offer of educational activities and implementation of planned activities, and evaluation of the results to allow feedback on the cycle and the optimization of educational activities.

In this section, which focuses on stage 4 of the Training Cycle, the main CCC initiatives carried out between 2019 and 2021 will be presented, as well as data on the implementation of the planned educational activities. The description also includes the presentation of the Task Forces formed and related to the themes addressed by the Committee.

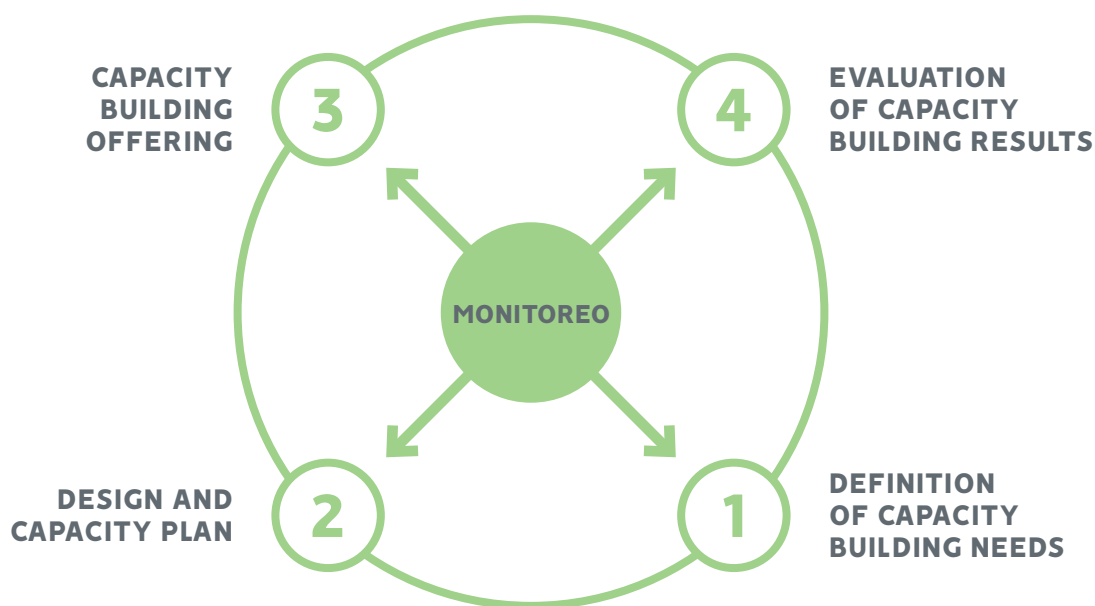


Fig. 1 ISO 10.015 training cycle

TRAINING ACTIVITIES

THE OLACEFS TRAINING PLAN for 2019-2021, developed based on the second training needs assessment conducted in 2018, includes a challenging agenda composed of innovative proposals and initiatives. Additionally, the limitations created by the COVID-19 pandemic imposed multiple challenges on society. In this delicate global moment of a health emergency, the CCC highlighted capacity building as a powerful and useful tool to stimulate the productivity of SAI professionals, most of whom are isolated in their homes, to positively influence the development and the increase in their skills and competencies through different virtual initiatives offered to the SAIs of the region.

This was only possible thanks to constant investment in technological and pedagogical innovation in Training activities, which favored, for example, the development of a *Massive Open Online Course* (MOOC), support to the Executive Secretariat in the implementation of about 20 technical webinars on external control and the pandemic, and the use

of facilitating systems, such as the Educational Management System (EMS), for the staff members of the SAIs in the region to actively participate in the development and offer of virtual courses.

In terms of virtual training activities, the CCC has already had the MOOC on SAIs and the Sustainable Development Goals (SDGs) in Spanish, Portuguese and English since 2018. In November 2020, the CCC again launched the MOOC on Performance Auditing with the support of GIZ. These initiatives have had a significant reach among practitioners interested in both themes. Since 2018, 4,249 people have been trained on SDG MOOC in Spanish, 1,181 in Portuguese, and 143 in English. As for the Performance Audit MOOC, since November 2020, 3,792 stakeholders were trained in Spanish, 1,354 in Portuguese, and 246 in English.¹¹

¹¹ Data collected on September 23, 2021.

Table 1 Enrolled in the MOOC on SDGs and SAIs

MOOC on Sustainable Development Goals and Supreme Audit Institutions					
Language	2018	2019	2020	2021 ²	Total enrolled per language
SPA	37	3,629	327	256	4,249
POR	54	549	333	245	1,181
ENG	–	–	107	36	143

Table 2 Enrolled in the MOOC on Performance Auditing

MOOC on Performance Auditing		
Language	Nov/2020–Sep2021	Total enrolled per language
SPA	3,792	3,792
POR	1,354	1,354
ENG	246	246

Throughout these three years, the work of CCC was supported by strategic cooperating agencies such as the Inter-American Development Bank (IDB), the World Bank, the INTOSAI Development Initiative (IDI), the INTOSAI *Capacity Building Committee* (CBC), the INTOSAI *Professional Standards Committee* (PSC) and German Cooperation (through GIZ).

Below is a summary of the initiatives included in the 2019-2021 Training Plan

and an analysis of its implementation, which served as input in the design and improvement of the Plan for the next triennium. To assess compliance with the activities offered, a record was kept of all the planned educational activities, with the identification of those that were or were not carried out. Additionally, the offer of extra activities was also recorded. Table 1 summarizes the results of the analysis:

Table 3 Total Educational activities (2019–2021) and Extra Activities

INITIATIVES	Virtual Courses	Face-to-face Courses	Webinar/ Panel/ Face-to-face and remote seminar	Face-to-face workshop	Consulting/ Material/ Face-to-face and remote presentation	Coordinated Audits	TOTAL
a) Planned	92	1	7	1	5	4	110
b) Offered	60	0	5	1	5	1	72
c) Not Offered	32	1	2	0	0	3	38
d) Extra Activities	50+1 (PEFA Course)	0	27	0	0	3	81
TOTAL (b+d)	111	0	32	1	5	4	153 (139%)

The following definitions were used in creating the above table:

Planned: all the activities included in the 2019-2021 Training Plan to be offered to the SAIs during this period. These include training activities such as virtual and face-to-face courses, webinars, specialist panels, seminars, support for coordinated audits, and other programs.

Offered: all activities (described above) included in the 2019-2021 Training

Plan and effectively offered to the SAIs during the period between January 1, 2019 and August 31, 2021.

Not Offered: all the activities (described above) included in the 2019-2021 Training Plan and that were not offered to the SAIs during the period.

Extra Activities: activities not foreseen in the Training Plan but offered to SAIs during the triennium. These activities were mostly virtual courses and webinars.

In summary, in the period from 2019 to 2021, 110 educational activities were planned, of which 72 were offered and 38 were not, indicating the apparent compliance of 65% of the activities proposed in the Training Plan until August 31, 2021. However, considering the implementation of extra activities, which were not foreseen, the activities offered totaled 153 initiatives. In this way, the extra activities compensated for those that were not offered, thus achieving the fulfillment of 139% of what was expected to be offered to SAIs in these three years.

Evidently, the impacts of the COVID-19 pandemic, which began to affect our region as of March 2020, directly influenced the offering capacity of some SAIs, which, in turn, was compensated by the offering of other educational initiatives that were not foreseen in the 2019-2021 Training Plan. It should also be noted that the proposals foreseen in the previous plan depended on the support of the Committee's member SAIs, the availability of OLACEFS funds, as well as the technical and financial support of cooperating organizations.

Another survey carried out for the analysis of the implementation of the activities of the previous plan was the total number of courses offered to SAIs, as well as the number of staff enrolled in the last three years. The table with the results is presented below.

Table 4 Total virtual courses offered and staff participation

Year	Virtual courses offered	Staff members enrolled
2019	28	1,515
2020	36	3,350
2021 ⁸	36	4,537

An increase in the last two years of the virtual courses offered to the SAIs of OLACEFS is identified and a consequent increase in the number of staff members enrolled. To further expand these numbers, the Training Plan for the 2022-2024 triennium will propose the design of improvement solutions that seek to increase the participation of staff in training activities. One of them is the inclusion of courses in English, to allow SAIs from different parts of the world to benefit.

COORDINATED AUDITS

COORDINATED AUDITS, as a training strategy, reinforce the contemporary paradigm of government auditing, in which international standards and best practices can be effectively disseminated within each SAI and among its auditors. Audits make it possible to identify and meet training demands, fostering an organizational climate that ensures continuous learning through multilateral cooperation among SAIs and with cooperating agencies.

The use of this training tool enables on-site learning, the exchange of techniques and experiences among SAI professionals, and favors the comprehensive treatment of issues of common interest. In addition, it allows for a regional assessment of SAI capacities, through which it is possible to identify strengths and aspects that can be improved in each institution. It is important to mention that coordinated audits also have an initial stage, prior to the planning meeting, in which training activities are defined, which include virtual courses, and seminars, among other activities, and which aim to level the knowledge of the technical teams of the SAIs responsible for conducting the audit work in their national environments.

Aware of this importance, the CCC developed the OLACEFS Coordinated Audits Manual, to compile knowledge, best practices, and lessons learned on coordinated audits in a guide and promote the decentralization of the coordination and implementation of the work. The manual provides a comprehensive description of all the stages involved in the audit process. The document was published in 2020 and has three versions (Spanish, English, and Portuguese) and is available in the CCC product portfolio on the CCC page on the OLACEFS website. We know that the OLACEFS Coordinated Audits Manual represents an important tool to support SAIs coordinating these audits, as it is a great repository of guidelines and good practices in this matter.

The 2019-2021 training plan included four coordinated audits, namely, Protected Areas, Border Security, Drinking Water, and Transboundary Natural Resources. With the development of the COVID-19 pandemic, priorities changed and other issues took the place of the last three coordinated audit proposals.

In this context, the CCC, with the participation of other committees and the SAIs

of OLACEFS, supported the performance of coordinated audits on Protected Areas (COMTEMA), Renewable Energy (GTOP), Border Governance and Transboundary Natural Resources (CCC), the AC of Governance Structures for the Management

of Environmental Liabilities in Mining (GTOP); the CA of Socioeconomic Assistance Programs under COVID-19 (GTCT) - still in progress- and the launch of the CA on SDG 3, by the GTFD, in 2021. por el GTFD, en 2021.

CCC PRODUCT PORTFOLIO

THE CCC LAUNCHED a portfolio that brings together the main products of the Committee's activities over the past 5 years. This effort sought to collect the products developed by the Committee in a single place, to facilitate their use by all the SAI members of our Organization.

The portfolio has the following products:

- 2016-2018 and 2019-2021 Training Plans;
- Training needs assessment (2016, 2018, and 2021);
- MOOC on Performance Audit (2020);
- MOOC on the 2030 Agenda and the role of SAIs in the implementation of the SDGs (2018);
- Coordinated Audits Manual (2020);

- Satisfaction Assessment and Results Measurement Instruments (2020);
- Educational Management System -EMS 2.0 (2018);
- Manual of the Educational Management System (2018);
- Handbook of Face-to-Face Courses (2019), and
- Guide to Guidelines and Good Practices for the preparation of Virtual Courses (2019).

The product portfolio is open and will be updated as new products are delivered by the Committee's Task Forces (TF). The materials are available on the CCC page on the OLACEFS site.

POSTGRADUATE PROGRAM

IN THE 2016-2018 TRAINING PLAN, the CCC proposed the development of a postgraduate program in which representatives from all SAIs in the region could participate. For this purpose, a Task Force was created to work on the development of a program focused on government control.

The decision to create a postgraduate program for SAIs in the region is intended to address the peculiarities and needs of Latin American and Caribbean SAIs. Although it is possible to affirm that SAIs can grant incentives for their staff to participate in existing postgraduate programs in the educational institutions of their respective countries, nevertheless, the joint creation of an OLACEFS program entails an opportunity that traditional programs available in the market do not offer: that of meeting the specific demands identified in the training needs assessment carried out among the member SAIs of OLACEFS.

In this context, the Postgraduate Task Force on Government Control was created in 2017 and is led by the SAI of Ecuador. It is made up of the SAIs of Argentina, Brazil, Chile, Colombia, Costa Rica, Paraguay, Peru, and the Domini-

can Republic. In 2018, this Task Force concluded important products such as the definition of the curriculum and the proposal for the bibliographic repository, in this case in conjunction with the Institute of Higher National Studies of Ecuador (IAEN).

In addition to the academic part, the Task Force has invested in key logistical and financial support issues for the project. This includes conducting research on the degree validation mechanisms in each OLACEFS member country, as well as defining the criteria necessary for the signing of the agreement with universities. The SAI of Ecuador has presented the Universidad Andina Simón Bolívar - UASB (1440 hours), as a proposal, and the SAI of Argentina has presented Universidad de Buenos Aires - UBA (700 hours).

Thus, in July 2020, the JAC coordinated a vote that defined Universidad de Buenos Aires (UBA) as the venue to host the OLACEFS Master's Degree in Governmental Control.

The process of signing the framework agreement with UBA began in 2020 and ended in August 2021. It is expected that, in 2022, the signing of the

specific agreement, the selection of the pool of teachers, the adjustment of the content, the conclusion of the process of approval of the master's degree, and

the development of promotional material will take place.

PROFESSIONAL CERTIFICATION PROGRAM

AT THE CCC MEETING, held in Santo Domingo, Dominican Republic, in August 2019, it was agreed to create a Professional Certification Task Force.

The main objective of this TF is to train auditors with basic and discretionary competencies that will allow them to improve the practice of a global profession in governmental control in a standardized and comprehensive manner, with ethics, professionalism, and leadership.

The SAI of Peru, the leader of the TF, has developed a proposal for a professional certification program after completing the information gathering phase at the regional level. This proposal was presented at the Annual Virtual Meeting of the CCC, in August 2020, at which the pillars and requirements of the program were disclosed. The Chair of the JCC recommended that the Task Force team

consider an external institution to validate the professional certification and address the creation of a career pathway for professionalization.

The Professional Certification Program was validated by the TF member SAIs and also regionally, through CCC consultation with all OLACEFS SAIs, in August 2021.

The Professional Certification Program will be conducted remotely. Its dissemination and launch are scheduled for the end of 2021.

EVALUATION PROCESS OF TRAINING ACTIVITIES

TO PERFECT THE FOURTH STAGE of the Training Cycle, the CCC developed two instruments. The first is a unique instrument for evaluating satisfaction with educational activities, which was incorporated into the Educational Management System used by all SAIs offering courses through the CCC. The second was an impact assessment instrument for educational activities.

The SAIs offering such activities to OLACEFS used different instruments for assessing satisfaction and impact. The use of different tools made it rather difficult to compare and jointly study the assessments. To reverse this situation, the CCC created the Training Initiatives Assessment Task Force, coordinated by the SAIs of Argentina with the participation of the SAIs of Brazil, Chile, Ecuador, and Paraguay.

The Task Force developed the satisfaction assessment instrument and applied it, as a pilot experience, to the face-to-face course “The prevention of corruption and the fight for efficiency in public management,” offered by

the SAI of Cuba, as well as to the virtual course “The regulations of Supreme Audit Institutions (ISSAI) – Introduction,” offered by the SAI of Mexico. After the analysis of the pilot applications, as well as the revision and adaptation of the instrument based on the suggestions received, the Task Force disseminated the final version of the tool to the SAIs of the region in 2019. This allowed the same satisfaction assessment instrument to be used by the offering SAIs in the 2019 – 2021 triennium.

The second tool mentioned is the instrument for the impact assessment of the activities of the CCC, which was transformed into an outcome evaluation methodology in 2020, since it allows measuring the transfer to the workplace of the knowledge, skills, and aptitudes acquired through the offer of virtual and face-to-face courses of the CCC. For the development of this tool, the SAI of Argentina began, at the end of 2018, a process of contracting a specialized consultancy, “Escuela Universidad Austral,” with the support of the Chair of the CCC.

In 2020, the SAI of Argentina conducted discussions on the main milestones related to the design of the methodology for evaluating the results within the framework of TF activities. Subsequently, the contracted consultant delivered the products (*Toolkit*), which were approved by the member SAIs of the TF. The dissemination of the aforementioned products in OLACEFS was carried out in 2021.

The use of the new evaluation instruments will allow progress to be made in terms of analyzing results in the OLACEFS area and the impact of educational activities. Thus, in the 2022-2024 triennium, the CCC will be able

to carry out consistent comparative analyses and contribute more effectively to the improvement of training initiatives in the region. In addition, it will make a greater number of inputs available to the membership to guide eventual adjustments and corrections, including in the process of assessing training needs.

GEOTECHNOLOGY TRAINING

AT THE CCC MEETING in 2019, it was agreed to create a Task Force on Geotechnologies Applied to External Control, being led by SAI of Colombia.

The initiatives promoted by that Task Force focused on various Training activities such as courses, seminars, and webinars, namely the classroom course on the use of unmanned vehicles in

the audit process and application in sampling, in 2019; the webinar Ocean Presentation, in 2020; the webinar Detection of Financial Fraud and/or Money Laundering, in 2020; the International Seminar on Data Analysis in Public Administration, in 2019, 2020 and 2021; among other very fruitful activities for the development of skills and knowledge sharing.

In 2020, a contract was signed with Fundep – UFMG as a consultant for the development of tools and methodologies to incorporate geotechnologies in the selection process of control objects related to the environment. The project applied artificial intelligence on free satellite images to locate mineral waste dams and deforestation. The products were developed with Brazilian data but are available in open source and can be adapted by other SAIs according to their respective geographic circumstances. At the end of the project, a virtual content transfer workshop was held with the participation of more than 800 people.

Some activities were postponed due to the pandemic. The webinar “Presentation of models for the detection of anomalies” was unified with the “Seminar on tools for the visualization of data and business intelligence. Free *Software* Programming: *Python* and *R*, *Qgis*. Licensed software: *Power Bi*, *Tableau*, *OBIEE*” in an intensive training on “Data Analysis for non-experts in programming.”

In 2021, the contract was signed to provide the “Course on Data Analysis with *Python* for non-experts in programming and anomaly detection.”

In addition, a consultancy has been contracted to develop an institutional maturity assessment tool for the use of geotechnologies, with the support of GIZ. The tool has already been applied in the Colombian CGR and is intended to be applied in the Guatemalan CGC during the term of the OLACE-FS-TCU-GIZ Project.

STANDARDIZATION OF THE IN-KIND CONTRIBUTION

AN IMPORTANT INSTRUMENT developed to strengthen regional cooperation is carried out by the Task Force coordinated by the SAI of Chile on In-Kind Contributions. The instrument seeks to standardize the calculation of the contributions of OLACEFS members in their activities, to identify the main themes and types of support that SAIs offer in the context of technical cooperation. Once adopted, it allows each SAI to include and/or value, under common parameters, the in-kind contributions of each SAI.

This is relevant since, for all projects and organizational initiatives seeking technical and financial support from international cooperation, the financial and in-kind contributions to be made by OLACEFS, on the one hand, and member SAIs, on the other, must be defined to ensure the achievement of the established objectives and goals. However, due to the substantial differences in the costs of living of the 22 countries that make up our regional organization, a consensus was needed to adopt a single, standardized methodology for making such estimates.

It should be noted that this assessment must take into account the different types of resources (human, technological, financial, and logistical, among others) that OLACEFS and the SAIs allocate to comply with the commitments made.

Additionally, this methodological proposal sought to contribute to the achievement of Strategic Goal 1 “Develop a financing and sustainability strategy” of the OLACEFS Strategic Plan for the period 2017-2022, in addition to complying with the provisions of Articles 59 and 61 of the Charter Regulations in terms of recording its valuation in the OLACEFS Financial Statements, to the extent practicable, of the in-kind contributions (physical facilities, furniture, equipment, personnel, general and administrative services) of the SAI exercised by the Executive Secretariat to enable the operation of the Organization’s headquarters and the contributions of the SAI for the implementation of the activities included in the annual operational plan viable.

PERFORMANCE AUDIT TOOLS WITH A FOCUS ON SDGS

THE SDG-FOCUSED Performance Audit Tools Task Force was created at the CCC meeting, held in Santo Domingo, Dominican Republic, in 2019. The SAI of Chile is the leader of this TF, whose objective is to strengthen the auditor's work and provide them with tools to carry out their work on the SDGs. The tools allow auditors to collect data and information to measure the quality and reliability of statistics on the implementation and results of the SDG goals and targets of the 2030 Agenda, and given the breadth of its design, it also allows to demonstrate the quality and reliability of the data.

There are 5 tools, namely:

- Mapping of public policies and SDGs (SAI of Bolivia);
- Adjusting the Institutional Management Index (IGI) to SDGs (SAI of Costa Rica);
- Assessing the of reliability in the figures reported as results of SDG targets (SAI of Chile);
- Measuring of data quality and reliability in calculated indicators for each SDG goal (SAI of Chile);
- Building Big Data and data analytics related to the SDG indicators and targets (SAI of Peru), and
- Integrating index to measure the effectiveness in the implementation of the SDGs (SAI of Brazil).

Evaluation of the tools through a pilot program was developed in 2021. Together with the tools, a manual with the specifications for use was prepared. Finally, it is planned to disseminate the manual among SAIs and present it to INTOSAI.

COOPERATION WITH INTOSAI

A PRINCIPLE OF THE Capacity Building Committee, described earlier and reflected in the 2016-2018 and 2019-2021 Training Plans, is to strengthen cooperation with other regional working groups, institutions, and organizations, to benefit of OLACEFS and its member SAIs, and to share knowledge and best practices to the entire SAI community. In keeping with this principle, the CCC does not work in isolation.

With this in mind, between 2016 and 2021, in addition to support received from the OLACEFS SAI members, and as a result of the collaboration with international organizations, the CCC sought to expand the dialogue with INTOSAI, particularly with the participation in activities of the *Capacity Building Committee* (CBC) and the INTOSAI Development Initiative (IDI). In this way, the CCC has encouraged the participation of OLACEFS SAIs in global initiatives that have the potential to translate into the formulation of principles, guidelines, and solutions for professional development.

In the context of the collaboration with the IDI, during the past few years, it is worth highlighting the intense interaction and work of this body with the SAIs and with the various bodies of OLACEFS.

On the one hand, the IDI has participated in a timely manner in various forums proposed by OLACEFS in the Ordinary General Assemblies, the meetings of the Board of Directors, and the meetings of the CCC. In addition, the IDI has also participated in various meetings and webinars convened by the SAIs or other bodies of OLACEFS to discuss current or exploratory initiatives for future initiatives.

On the other hand, through the development of various Global Public Goods, equally accessible to all regions, with the OLACEFS SAIs, the IDI has concluded the following activities on a global scale:

- Initiative “Audit on SDG Audit Readiness” (16 participating SAIs), including an audit quality assurance process (ongoing, for 12 SAIs);²

² Information obtained from the IDI on September 24, 2021.

- Initiative “SAIs Fighting Corruption” (SFC), component “Leadership through the example of SAIs in the Implementation of the ISSAI 30-Code of Ethics,” with various internal initiatives related to Codes of Ethics and ethical control systems, and
- Initiative “SAIs Fighting Corruption” (SFC), component “Performance Auditing on Institutional Frameworks for the Prevention of Corruption” (12 participating SAIs), including an audit quality assurance process (ongoing, for 8 SAIs).³

Finally, the IDI continues to carry out the following activities under OLACEFS:

- Initiative “Cooperative audit of sustainable public procurement using data analytics,” linked to SDG 12.7 (CASP) (with the Office of the Comptroller General of Costa Rica as Regional Coordinating SAI and 14 SAI participants). This is the first pilot of the IDI SDG Audit Model (ISAM), and is in the process of reviewing the draft audit reports of 6 SAIs (the remaining drafts will be reviewed in October 2021);
- Implementation of the SPMR (“Strategy, Performance Measurement, and Reporting”) initiative on the development of Institutional Strategic Plans (with the support of CEDEIR and 7 participating SAIs) starting the monitoring phase (after having implemented the SAI PMF reports, defined strategic issues and designed the preliminary version of strategic plans and operational plans for 2022);
- Global scale initiative “Transparency, accountability, and inclusion of the use of emergency funds for COVID-19” (TAI Audits), (with the Superior Auditor of the Federation of Mexico as Regional Coordinating SAI and 9 participating SAIs), in the planning phase;
- Initiative “Facilitating the Audit Impact” (FAI); preliminary presentation was made to OLACEFS bodies to incorporate experiences and evaluate the feasibility of its future implementation;
- Initiative “Leaning on Technological Advancement” (LOTA); as in the previous item, the preliminary presentation has been made to OLACEFS bodies to incorporate experiences and evaluate the feasibility of its future implementation;

³ Idem.

- PESA-P initiative for the professional education of SAI auditors in the three main types of audits. Although this first version is in English, there are more than 600 participants, including a significant number of OLACEFS colleagues as participants, and playing various roles. The development of the Spanish version is being evaluated, and
- Innovation Support Initiative; work is underway to uncover relevant cases of audit innovation, including cases from the OLACEFS region.

Additionally, an IDI representative is working, as an Observer, in the OLACEFS Working Group on Gender and Inclusion (led by the SAI of Chile).

PARTNERSHIP WITH THE GERMAN COOPERATION (THROUGH THE GIZ)

OLACEFS is recognized in the international community of SAIs as a model and innovative regional organization. The alliance with the German Cooperation, through the *Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH*, has been a key element in the process of institutional modernization since 2012, when technical cooperation began at the regional level. Since then, the contribution has aimed to build capacity, share knowledge and experience, and promote innovation in audit approaches, generating synergies between OLACEFS agencies, member SAIs, and external actors.

In this context, from 2016 to 2021, the Regional Project “Strengthening External Control in the Environmental Area” provided support to OLACEFS in the implementation of some strategic and operational activities. Listed below are those related to the CCC:

- Development of two *MOOCs*, the first on SDGs, and the second on Performance Audits, in English, Spanish and Portuguese;
- Conducting a regional workshop on *Design Thinking* and developing a *toolkit*;
- Development of the Virtual Course on Design of Communication Strategies for Audit Products, in Spanish, English, and Portuguese;
- Support for the organization of the Fourth International Seminar on Data Analysis;
- Support for the participation of experts/panelists in CCC working meetings; and
- Support for the translation and publication of CCC communication products.

It is worth highlighting the importance of the support provided by the German Cooperation, through its bilateral collaboration with several SAIs in the region and within the framework of the OLACEFS-GIZ Program, for the successful completion of initiatives such

as the coordinated audits. This support has consisted of conducting preliminary studies (benchmarking) on audit themes, providing thematic training spaces, organizing planning and consolidation workshops, holding technical panels with specialists, technical exchange meetings, and providing input for knowledge management and other communication products. The following initiatives are noteworthy:

- Coordinated Audit on Renewable Energy in the Electricity Sector - completed in 2019;
- Coordinated Audit on Border Policy Governance – completed in 2020;
- Coordinated Audit in Protected Areas (2nd edition) – completed in 2020, and
- Coordinated Audit on Mining Environmental Liabilities - completed in 2021.

In addition, a Regional Training Program on Geotechnologies Applied to Environmental External Control was designed and offered to OLACEFS SAIs from 2019 to 2021. This program included training events and thematic workshops, as well as piloting, regional implementation, and optimization of the Tool for the Information Technology Maturity Assessment of SAIs (SAI ITMA), in collaboration with the CCC Task Force on Geotechnologies.

This technical cooperation, highly positive for OLACEFS, will continue with the new Regional Project “Strengthening External Financial Control for the Prevention and Effective Fight against Corruption,” to be implemented from mid-2021 to 2024.

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**ASSESSMENT
FOR 2022-2024**

This section describes the key findings and conclusions that guide the development of this Training Plan. The full 2021 Training Needs Assessment report is available in the document attached to this publication. Its reading is recommended to deepen the analysis of the theme and to gain a broader understanding of the results obtained.

CONTEXT

According to the Moscow Declaration (INTOSAI, 2019), fundamental changes in public auditing and public policies around the world have created a new environment and new expectations regarding the work of SAIs. This statement is structured around the following recent challenges that SAIs face and actions they need to take:

Table 5 Challenges to SAIs, according to the Moscow Declaration

Challenges faced by SAIs	Actions to be taken by these SAIs
How can SAIs manage the changes brought about by the data technology revolution and digitalization?	Respond effectively to the opportunities generated by technological advances.
	SAIs could promote the principle of availability and openness of data, source code, and algorithms.
	SAIs could strive to make better use of data analytics in audits, including adaptive strategies such as planning audits of this type, developing teams experienced in data analytics, and introducing new techniques into public audit practice.
	<p>The unique position of SAIs in the public sector gives them the possibility to collect large volumes of data from audited entities. The use of Big Data analytics techniques during the audit process allows SAIs to:</p> <ul style="list-style-type: none"> · synthesize data obtained from different departments, fields, levels of government, and regions, which facilitates the synthesis of the data obtained to find solutions to problems across government (whole-of-government approach), and · combine on-site, off-site, and mixed data collection approaches to provide regular data updates and enable real-time monitoring of overarching issues and areas of greatest risk.
	SAIs can foster an experimental mindset to strengthen innovation and development.
	SAIs are encouraged to train the auditors of the future, who are able to use data analytics (working with datasets and databases, data visualization, and presentation of complex data), artificial intelligence tools, and advanced qualitative methods, to strengthen innovation and act as strategic players, knowledge exchangers and producers of foresight.

Table 5 continuation

Challenges faced by SAIs	Actions to be taken by these SAIs
How do we deal with the complexity of governance required to achieve national goals, program objectives, policies, and strategies?	Provide independent external oversight of the achievement of nationally agreed target, including those associated with the Sustainable Development Goals (SDGs).
	SAIs should consider how they can pay more attention to inclusion in the conduct of their audits, as this is central to the 2030 Agenda, with its principle of leaving no one behind.
	SAIs can contribute to the principle of 'leaving no one behind' by auditing issues related to gender equality and inclusion. When auditing gender and inclusion issues, it is essential to agree on their importance in the national context and to clarify their implications for the implementation of the 2030 Agenda and the SDGs.
How do we respond to public demand for effective and efficient management of public resources?	SAIs are encouraged to develop a strategic approach to public auditing to support the achievement of national priorities and the SDGs.
	SAIs can strengthen the value of public audit by expanding advice based on audit work around important and strategic issues in parliament, government, and public administration.

The article *"The future relevant and value-adding auditor: a CBC occasional paper,"* published by INTOSAI in November 2020, describes the critical competencies required of auditors. The document points to changes in the context of SAIs, for example, the Sustainable Development Goals (SDGs); the COVID-19 pan-

dem; and the speed at which the digital revolution is advancing, as rationales for the need to reconsider the role of competencies required of a public sector auditor to remain relevant and add value in the future. The following is an excerpt from that article:

"Our world is changing faster than ever before – there is a rapid ecological evolution, a technology that is reshaping our world, the need to connect with our citizens – and we are facing multiple challenges that have never been seen and are inevitably transforming the workforce.

The World Economic Forum's "The Future of Jobs" (2018) report, on the future of jobs, stated that "Based on the industries surveyed, the jobs expected to become increasingly redundant over the 2018–2022 period are those that are administrative, routine-based and of a mid-level skill set, such as data collection clerks,

accountants, and payroll clerks, auditors, cashiers, i.e., those that are susceptible to advances in new technologies and automation processes." The 2020 report shared similar impressions.

In the role of SAI, have we begun to strategize how to prepare our workforce for these emerging issues? Does the public sector auditing profession have the skills to keep up with the changes, to make a difference in the lives of citizens now and in the future? Have we begun to develop new competencies and strengthen the ones we already have to make them more relevant and add value to the work we do?

The emergence of the 2030 Agenda has given SAIs the opportunity to further demonstrate the value they provide to stakeholders in their role as competent and independent assurance providers. By increasing the relevance of our work, we can strengthen the craft of SAIs and help improve the performance of the public sector for the benefit of citizens around the world, collaborating in global efforts to ensure that no one is left behind and that our organizations remain sustainable for the future."

At the 25th UN/INTOSAI Symposium, it was deemed more necessary and relevant than ever to contribute to the goal of "leaving no one behind" in light of the consequences of COVID-19, a pandemic that exacerbated social inequalities in

several vital areas and has a disproportionate impact on the most vulnerable. SAIs treat the concept of inclusion as a tangible contribution to the implementation of the SDGs. The "leave no one behind" principle is worth clarifying:

"reaching the poorest of the poor, addressing discrimination and growing inequalities within and between countries, and their root causes. A major cause of people being left behind is persistent forms of discrimination, including gender discrimination" (UN, 2020)¹¹.

¹¹ <https://unsdg.un.org/es/2030-agenda/universal-values/leave-no-one-behind>

This Training Needs Assessment seeks to identify the critical competencies that future public sector auditors need to have. The goal is to raise awareness among both the SAIs' leaders and other employees of these institutions, as well as to strive to identify competencies that are crucial to maximize the ability to add value and relevance in a constantly changing world.

BACKGROUND

Upon assuming the chairmanship of the CCC in 2016, the TCU initiated the good practice of conducting a comprehensive competency-based assessment on a regular basis to subsidize the development of the OLACEFS Training Plans every three years. In this regard, assessments have been executed in 2016 (2016-2018 Plan), 2018 (2019-2021 Plan), and 2021 (2022-2024 Plan).

In addition to the documentary sources and practices of previous years, the CCC conducted the execution of three assessments over the past 6 years, to identify the areas of greatest interest and priorities for the development of

technical, managerial, and personal competencies. The assessment is a survey of information that allows identifying priority competencies for capacity development, based on the difference between the actual capacity of SAI staff and what these institutions report that they should perform and deliver as products.

It is important to underline that 17 SAI members participated in the assessment process in 2016. In 2018, 20 SAIs participated. Already in 2021, almost all the SAIs of the region have actively participated in the assessment, when there were 21 of the 22 OLACEFS SAI members, almost 100% of the full members of the organization. This is undoubtedly a significant number that shows that the planning culture has indeed been consolidated in the institution¹².

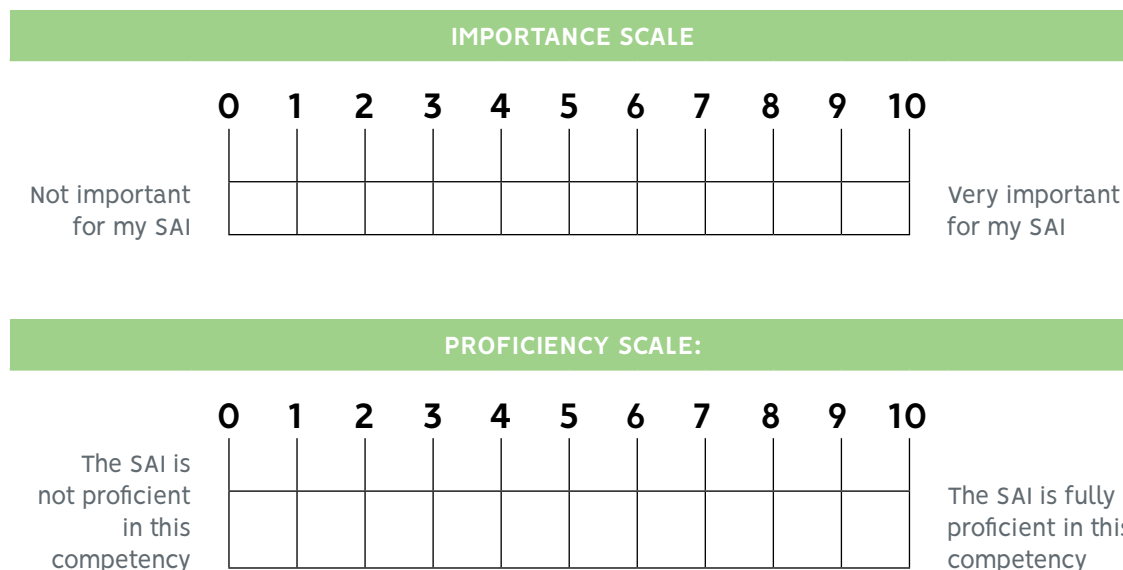
At this point, a **questionnaire** was sent to each SAI, which was answered by representatives of the areas of education, international relations, and external control at each institution. The assessment was based on the data collected and on the information obtained through interviews carried out with the collaboration with the SAIs of Chile, Ecuador, and Mexico. Seventeen OLACEFS

¹² In 2017, the SAI of Ecuador conducted an audit to assess whether the Training Needs Assessment, developed by the CCC in 2016, had met the goals and achieved the proposed objectives. Although the results achieved have been considered of great value, it was identified that 23% of the SAIs had not participated, which could have implications in the real determination of needs, as well as in the strengthening and development of non-participating institutions.

SAIs (77% of the Organization's members) participated in the assessment.

As with the assessments of 2016 and 2018, this process considers that, for each item of the questionnaires, two

continuous scales of 1 to 10 were applied, to evaluate both the degree of importance and the degree of proficiency identified by the SAIs concerning certain competencies:



From the data obtained, the Training Need Index (INC) was calculated¹³ using the formula $TNI = I \times (10 - P)$, where:

TNI: Training Need Index

I: Importance

P: Proficiency

The OLACEFS Training Plan for the 2016-2018 period was oriented considering the results of said assessment,

with emphasis on Performance Audits and on the thematic areas of the Environment and Sustainable Development Goals (SDGs), in addition to the offer of educational activities that were already offered under the CCC.

The assessment conducted for the 2019-2021 triennium was more robust than the previous one, as it covered different audiences and allowed par-

¹³ Ferreira, R.; Abbad, G. Avaliação de Necessidades de Treinamento no Trabalho: Ensaio de um Método Prospectivo. In: Revista Psicologia: Organizações e Trabalho, 14(1), January-March 2014, pp. 1-17 ISSN 1984-6657 <<http://scielo.br/index.php/rpot/index>>

participation of SAI staff. The competency assessment model was similar to the one tested in the previous assessment. The three questionnaires, answered by staff, SAI senior management, and cooperating international organizations, presented a list of competencies related to the audit work process, the three areas prioritized by SAIs in the 2016 Assessment (public finance, procurement and contracting, and environment), the Sustainable Development Goals (SDGs), leadership and management competencies, and personal competencies. On this occasion, in addition to some professional competencies documented and addressed by the TCU, others referenced in the documents of international organizations, such as the International Organization of Supreme Audit Institutions (INTOSAI) and the United Nations (UN), were also included.

METHODOLOGY

For the assessment made in 2021, on which the 2022-2024 Training Plan is based, a model similar to the one developed in 2018 was used, maintaining:

- The methodology based on the Training Need Index (TNI);
- The 8 competency groups present in the 2018 Assessment:
 - External Control Processes (ECP);
 - Public finance (FIN);
 - Public contracting (CON);
 - Environment (ENV);
 - Technologies in control activities (TCA);
 - Cross-cutting competencies for SDG audits (SDG);
 - Leadership and management competencies (LMC); and
 - Personal competencies (PER).
- The 116 competencies belonging to the above-listed competency groups; and
- The analysis of the data of 3 groups – staff, Supreme Audit Institutions, and cooperating agencies.

This edition of the assessment conducted in 2021 had the following methodological innovations:

- Include questions to assess the relevance of OLACEFS promotion of skillsdevelopment activities for SAIs to accompany developments related to teleworking and distance learning;
- Include a new section in the assessment form requesting that SAIs attempt to anticipate the educational activities that would be offered to other OLACEFS SAIs in the 2022-2024 triennium. This planning activ-

ity had a subsequent second stage in which the SAIs were able to include, modify or eliminate the proposals made in the first phase;

- Reuse of data collected in the previous assessment (2018) related to the development of skills of staff, thus avoiding redundant work by staff¹⁴ ¹⁵ and the CCC;
- Balance the amount of data to be collected, collecting an intermediate amount of data in relation to the last two assessments, higher than the assessment made in 2015 and lower than the assessment made in 2018;
- The 2018 Training Needs Assessment Report in the section on possible improvements in the process stated the following: "Based on that experience, compared to the assessment of the previous triennium (2015), it is suggested to develop an intermediate version in 2021, which includes diversified points of view, but that only covers essential information for the planning of the next triennium." Therefore, the following sections were excluded from the analysis and/or data collection:

– Individual questionnaire (for staff):

- The staff's interest in being an instructor and/or specialist;
- Interest of the staff in collaborating in future educational activities within the scope of OLACEFS, and
- Preferences regarding the conditions of offer of possible educational activities.

– Institutional questionnaire (addressed to SAIs):

- Structure of SAIs;
- Performance of training institutions; and
- Preferences regarding the conditions of offer of possible educational activities.

- Reduce the competencies prioritized in this Assessment Report and in the 2019-2021 Training Plan. In the 2018 Report, 55 competencies were prioritized; in this 2021 Report, only 38 were prioritized. In addition, a large portion of these competencies was grouped into three Thematic Groups (TGs) only: External Control Processes (ECP), Technology and Innovation (TI), and Audited Areas.

¹⁴ It was assumed that there would be no significant changes to this audience that would justify the effort to gather information. The "Survey on the Impact of the COVID-19 Pandemic on Staff of Olacefs Member SAIs" (2020) presented a scenario of staff overload trying to balance personal and professional life during the pandemic.

¹⁵ It is noteworthy that the servers from 18 SAIs answered the questionnaires sent in the 2018 assessment. Therefore, as 20 SAIs responded to the 20 questionnaires, in 2 SAIs the assessments will be performed only with the data from the institutional questionnaires.

- The "Workshop on Good Practices and Lessons Learned for OLACEFS-GIZ Technical Cooperation" (2021) emphasized the need to work in a consensual manner and to focus on structuring and high-impact activities. Therefore, it is desirable to work with a smaller group of competencies that are of greater relative importance;
- Propose a conceptual model that helps to include consensual and high-impact themes in educational activities and that also helps in the coordination of activities, without affecting the autonomy of the SAIs to propose and execute educational activities according to their respective priorities and contexts;
- In the preparatory meetings for the assessment, the SAIs presented their concerns related to the difficulty of mainstreaming priority themes, as well as those related to the coordination of the activities carried out;
- Evaluate, in addition to the absolute values of TNI, the relative importance of a given capacity;
- Change the color scale by presenting the relative importance of capacities and their groups;
 - The color proposal used in the previous assessment did not convey the idea of gradation and made it difficult to understand the results. To facilitate the analysis, the cells were marked using conditional formatting of the 3-color "graduated color scale" type, as shown in the following image. Indicators of the relative importance of the competency decrease from red to green. For example, a cell in deeper red indicates low relative importance for competency development, while a deeper green cell indicates high importance. Cells in yellowish tones are around the 50th percentile, i.e., the median value, and indicate intermediate importance.



To analyze the priority training competencies, it was decided to compile the conclusions generated after the analysis of each of the three questionnaires applied. Although specific criteria were established for each one, it was assessed as feasible to consider the results as a whole, since the competencies covered were the same.

Similar to the previous assessment in 2016, the competencies were evaluated by staff members and SAIs based on the level of importance and proficiency, on a scale from 0 to 10.

For individual questionnaires (of the 2018 assessment), the TNI was multiplied by the number of responses in each competency, considering that participation varied significantly in the different blocks of the questionnaire, whenever the staff member chose the block to answer his or her preference or greater interest.

The cooperating institutions, in turn, responded to the questionnaire using only the importance scale, which varied from 0 ("I do not identify any importance for OLACEFS actions") to 10 ("I consider it extremely important for OLACEFS actions"). Only this scale was applied, excluding the proficiency

scale, since it was considered that the participants would not have sufficient information to evaluate the proficiency of the competencies in the region.

The results of the Training Need Index (INC) ranged from 1 (one) to 100 (one hundred). The higher the importance and the lower the proficiency, the greater the need for training. To allow comparison with the two previous assessments (2015 and 2018), some tables included the indicators in absolute terms, as proposed in previous years, i.e.:

- Total with high TNI: number of respondents who scored TNI above 60;
- Moderate TNI Total: Number of respondents who scored TNI between 41 and 60;
- Total with low TNI: number of respondents who scored TNI between 31 and 40.

As an investigation based on self-declaration, the leniency effect¹⁶ ended up generating a relatively small number of competencies being prioritized. Therefore, this assessment gave preference to the use of criteria of relative importance (importance of one competency

¹⁶ The inclination of the leniency effect is defined as the tendency of evaluators to provide higher performance ratings than warranted by a formal or fact-based evaluation.

when compared to the others) and not of absolute ranges (high, moderate, low) described above. It will be possible to easily identify the priority competencies using the chromatic scale.

On April 1, 2021, letters were sent to the CCC from the 22 OLACEFS SAI members communicating the relevance of the assessment and requesting the participation of these institutions. A request was also made for the designation of a staff member to serve as a liaison. The liaisons received an email with the address to fill out the questionnaire and additional technical information on the *LimeSurvey* platform¹⁷.

Also in April, three meetings were held with groups of different SAIs to explain the assessment and answer any questions they might have about the process or the questionnaire. The questionnaires were available in the following periods:

- From April 5, 2021 to June 1, 2021 – OLACEFS SAIs were directed to answer the questionnaire, with the participation of heads of the institutional units or divisions they considered relevant to respond to the instrument, and
- April 12 - July 23, 2021 – Cooperating institutions (de facto and potential) of the CCC educational initiatives were invited to give their opinion on the training needs of the region.

Similar to the previous assessment, the competencies were evaluated by the SAIs based on the level of importance and the proficiency, on continuous scales from 0 to 10, for the calculation of the TNI. The cooperating agencies, in turn, responded to the questionnaire using only the importance scale, which varied from 0 ("I do not identify any importance for OLACEFS actions") to 10 ("I consider it extremely important for OLACEFS actions"). Only this scale was applied, excluding the proficiency scale, since it was considered that the cooperators would not have sufficient information to assess the proficiency of competencies in the region.

¹⁷ During the period, several emails were sent out with reminders of the final deadline for submission of the questionnaire. It is important to note that the initial submission deadline was to be May 7, 2021, however, from May 5 to 10, the LimeSurvey platform suffered irreparable instability. For this reason, it was decided to reopen the deadlines for sending the assessment to both audiences and to change the form of sending the response through the LimeSurvey platform to a form, with the same format and content, in a Microsoft Word file.

In the two versions of the questionnaires, respondents could choose the competencies of their greatest interest. The option to leave the questionnaire open, that is, to allow the person filling out the questionnaire to answer the questions of their preference, had two intentions: to avoid exhaustion, since the questionnaire was extensive, and to have participants respond as a voluntary contribution rather than out of a sense of obligation. The results obtained in each version of the questionnaires are presented separately, and then a joint analysis is proposed.

Individual Questionnaires

As described in the methodology section (see details in the Annex to this Plan), data collected during the previous competency assessment carried out in 2018, were used.

For the analysis of the results of each questionnaire, it was decided to use only the data bank of the people who responded and who completed the questionnaire. That decision found that, of the 1,944 accesses, only 1,368 completed all the questionnaire screens, although it was not mandatory to answer all the questions. Of the 576 cases not considered, the vast majority only opened the instrument, without

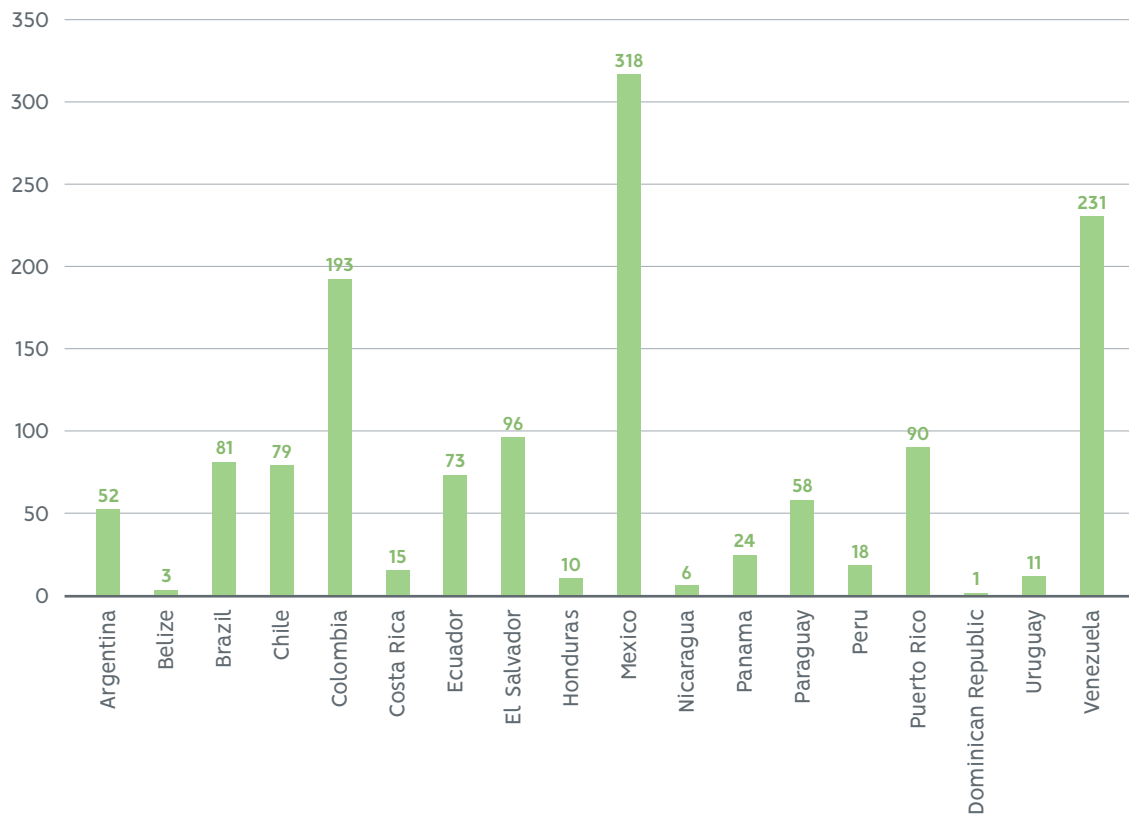
answering. In addition, questionnaires in which only the first questions were answered could lead to bias due to concentration of partial responses.

Of the 1,368 respondents, 1,138 (83.2 percent) responded to the Spanish version of the questionnaire, while 230 (16.8 percent) responded to the Portuguese version. As shown in Table 1 and Graph 1, participation was highest among the SAIs of Mexico, Venezuela, Colombia, El Salvador, Puerto Rico, and Brazil, in that order. Importantly, the staff members of 18 SAIs participated in this process, i.e. approximately 82% of OLACEFS SAIs were actively involved in the initiative. Four SAIs did not provide responses, despite the different strategies adopted for involving the institutions and their staff, such as mass communication, forwarding of questionnaires, and direct contact with those SAIs. Nine participants did not provide information on their respective SAI affiliations.

Table 6 Breakdown of respondents by SAI

SAI	Frequency	Percentage
Argentina	52	3.8
Belize	3	0,2
Brazil	81	5.9
Chile	79	5.8
Colombia	193	14.1
Costa Rica	15	1.1
Ecuador	73	5.3
El Salvador	96	7.0
Honduras	10	0.7
Mexico	318	23.2
Nicaragua	6	0.4
Panama	24	1.8
Paraguay	58	4.2
Peru	18	1.3
Puerto Rico	90	6.6
Dominican Republic	1	0.1
Uruguay	11	0.8
Venezuela	231	16.9
SUBTOTAL	1359	99.3
They did not report their SAIs	9	0.7
TOTAL	1368	100.0

Figure 1 Distribution of respondents for SAIs



Institutional Questionnaires

The institutional questionnaires, that is, those addressed to the senior management of the SAIs, were aimed at mapping the training needs of the region based on an institutional vision. The SAIs were invited to meet in groups to answer the questionnaire, composed of representatives of the sectors they considered relevant to participate in, and only one questionnaire could be sent per institution.

Table 7 shows the SAIs that responded to the survey and the types of response. This assessment is based on 21 responses, from a population of 22 SAIs, that is, 95.5% representation. As described in the methodology section, there were two forms of response: through the *LimeSurvey* platform or by email.

Table 7 SAIs Responding to the Survey and Types of Response

	Country	Responded to Survey	No. Questionnaires	Means of response
1	Argentina	YES	1	<i>Limesurvey</i>
2	Belize	YES	1	E-mail
3	Bolivia	YES	1	E-mail
4	Brazil	YES	1	E-mail
5	Chile	YES	1	E-mail
6	Colombia	YES	1	E-mail
7	Costa Rica	YES	1	E-mail
8	Cuba	YES	1	E-mail
9	Curaçao	No	0	–
10	Ecuador	YES	1	<i>Limesurvey</i>
11	El Salvador	YES	1	E-mail
12	Guatemala	YES	1	E-mail
13	Honduras	YES	1	E-mail
14	Mexico	YES	1	E-mail
15	Nicaragua	YES	1	E-mail
16	Panama	YES	1	<i>Limesurvey</i>
17	Paraguay	YES	1	E-mail
18	Peru	YES	1	E-mail
19	Puerto Rico	YES	1	E-mail
20	Dominican Republic	YES	1	E-mail
21	Uruguay	YES	1	E-mail
22	Venezuela	YES	1	<i>Limesurvey</i>
TOTAL			21 (95%)	

Regarding competencies, SAIs were able to indicate the importance and proficiency of each. Based on these values, the Training Need Index (TNI) was calculated for the competencies and competency groups. In some cases, SAIs left items unanswered. These “non-responses” were discarded for the calculation of the average TNI.

For detailed information on the results of the institutional questionnaires of 2021, it is recommended to read the complete report of the Training Needs Assessment, attached to this publication.

Cooperators' Questionnaires

Similar to what was done in the 2016 and 2018 assessments, in 2021, the CCC Chair also sent out a specific questionnaire for cooperators who normally directly or indirectly support activities carried out by the CCC. In this context, the INTOSAI Development Initiative (IDI), German Cooperation, through the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, and the Inter-American Development Bank (IDB) have had the opportunity to

report on the competencies prioritized by them, indicating the importance and the proficiency, which also allowed the calculation of the TNI.

The responses of the cooperators can be consulted in their entirety in the Annex to this Plan.

PRIORITY COMPETENCIES FOR TRAINING

OLACEFS SAIs have different profiles and attributions. However, it can be said that they all monitor government issues of enormous diversity, many of which are highly complex. Developing a competency assessment in this context is not a trivial task. Therefore, the competencies were evaluated by the three audiences with high granularity. In the first prioritization phase, 38 of the 116 competencies most relevant to the three audiences were selected (68% of the competencies evaluated were considered non-prioritized). In the second prioritization phase, these competencies were reorganized into 3 thematic groups: External Control Processes (PCE), Technology and Innovation (TI), and Controlled Areas (AF)¹⁸. The two phases will be detailed below.

¹⁸ The SAIs had asked the CCC to establish coordination mechanisms among the capacity building actions. For this reason, the CCC opted to prioritize a very small number of highly relevant and impactful competencies in its assessment. For the elaboration of proposals for the 2022–2024 Training Plan, SAIs were asked to try, when appropriate, to offer educational activities that address the competency gaps present in more than one of the three prioritized thematic groups. The recommendation for the elaboration of training action proposals is detailed in Annex I.

To analyze the priority training competencies, it was decided to compile the conclusions that emerged from the analysis of each of the three questionnaires used. Although specific criteria were established for each one, it was assessed as feasible to consider the results as a whole, since the competencies covered were the same. Table 18 summarizes the priority competencies for development between 2022-2024 according to the three audiences surveyed (SAI staff, SAI senior management, and cooperating agencies) based on the following indicators:

- Average importance: averages of the answers for importance in each item;
- TNI average: averages of the calculations resulting from the TNI for each response, in each item, and
- Total responses x Individual TNI Average: multiplication between the average TNI of each item and the number of staff members that responded.

The criteria used for the prioritization of competencies were as follows:

- Individual questionnaires
 - TNI average above 30;

- The two values deriving from the multiplication of the TNI average by the total of responses greater than 10,000;

- Institutional questionnaires:

- TNI average above 30, and

- Cooperators' questionnaires:

- Average of importance equal to or greater than 5.

Cells were highlighted using a three-color “Graduated Color Scale” conditional format, illustrated in the image below. The three indicators of the relative importance of competency described above, decrease in importance from red to green. For example, a deeper red cell indicates low relative importance for competency development and a deeper green cell indicates high relative importance. Yellowish-toned cells are around the 50th percentile, i.e. the median value, and indicate intermediate importance for competency development.



Table 8 Priority competencies for development between 2022-2024 according to the three groups surveyed (SAI staff, SAI senior management, and cooperating agencies)

Competency Group	Competency	PUBLIC INTERVIEWED			
		Cooperating Agencies	SAI (Leadership/ institutional)	SAI Staff members	Total Individual Responses x Average TNI
		Average Importance (0 to 10)	TNI average (0 to 100)	TNI average (0 to 100)	
External Control Processes	Apply control and risk models to external control work	9	33.38	31.3	14,549
	Credit policies	5	32.63	30.8	16,668
	Waivers and Tax Prescriptions	5	31.79	32.5	17,277
	Public Debt	5	34.58	31.6	17,399
Areas of Audit Control: Public Finance	Recognize good international public finance and management practices	8	31.57	35.2	20,466
	Proceed with mapping and risk management in public finances	9,5	31.24	32.8	19,111
	Evaluate fraud and corruption practices in public finances	10	30:57	34.5	20,009
Areas of Audit Control: Environment	Evaluate the quality of data and indicators of economy and public finances	8	30.62	33.2	19,177
	Evaluate fraud and corruption practices in environmental management	5	34.3	44.2	10,733

Table 8 continuation

Competency Group	Competency	PUBLIC INTERVIEWED			
		Cooperating Agencies	SAI (leadership/ institutional)	SAI Staff members	
		Average Importance (0 to 10)	TNI average (0 to 100)	TNI average (0 to 100)	Total Individual Responses X Average TNI
Areas of Audit Control: Public Contracting	Infrastructure: high-complexity works and services	8.5	33.95	40.9	22,252
	Information technology products and services	10	30.24	38.4	20,914
	Subcontracting contracts	9	31.1	38.1	20,037
	Medical equipment and medicines	9.5	35.52	38.4	20,493
	Understand the actors, regulations, and instruments related to contracting governance	8	25.2	31.7	17,457
	Evaluate alignment between strategic contracting and national interest	8	31.35	35.1	19,117
	Conduct institutional, management, quality, and reliability assessment of indicators in procurement processes	8.5	33.1	34.1	18,788
Public Contracting	Carry out the mapping and management of contracting risks	9	31.6	34.7	18,995
	Evaluate economic and market aspects that impact the form, cost, and performance of contracting	9	31.7	37.2	20,211
	Evaluate the aspect of sustainability, including the targets of Sustainable Development Goal 12 that deal with sustainable production and consumption, based on the life cycle of the goods and services procured	8.5	36.3	38.4	20,901

Table 8 continuation

		PUBLIC INTERVIEWED			
Competency Group	Competency	Cooperating Agencies	SAI (Leadership/ institutional)	SAI Staff members	
		Average Importance (0 to 10)	TNI average (0 to 100)	TNI average (0 to 100)	Total Individual Responses x Average TNI
Technologies in Control activities	Recognize the potential and limitations of the application of geotechnologies to the various stages of the audit	8.5	45.67	45.8	17,630
	List and describe geospatial data of interest to public control	9	45.19	45.5	17,351
	Carry out basic consultations and analytical operations using a Geographic Information System (GIS)	9	45.05	47.8	18,313
	Interpret a situation—problem, an indicator, or an irregularity, using geotechnology over various periods (space–time)	8.5	45.86	47.8	16,692
	Clearly communicate situations—problem, the basis of their conclusions, or the findings of an audit using geotechnologies (satellite imagery, maps, models)	9.5	45.19	48.5	18,574
	Import data, for example, from templates, using a connection to a database and/or by access to an <i>Application Programming Interface</i> (API)	9	37.24	43.5	16,909
	Clean and prepare data, i.e. detect and correct/ remove incorrect, incomplete, or inaccurate records	9	37.38	40.1	15,681
	Visualize large amounts of data for exploratory analysis and information communication	8.5	39.19	40.5	15,725
	Use a <i>Structured Query Language</i> (SQL) to query, manipulate, and store data	8.5	38	49.5	18,996
	Use data bank management systems to run data processing	9	37.81	44.4	17,191

Table 8 continuation

Competency Group		PUBLIC INTERVIEWED				
		Cooperating Agencies	SAI (leadership/ institutional)	SAI Staff members		
				TNI average (0 to 100)	TNI average (0 to 100)	Total Individual Responses x Average TNI
	Competency	Average Importance (0 to 10)	TNI average (0 to 100)	TNI average (0 to 100)	Total Individual Responses x Average TNI	
	Use the integrated governance approach (whole-of-government approach) to assess the level of preparedness of national governments to implement, monitor, and report on the progress of the SDGs	9	37.86	45.6	12,501	
	Analyze complex systems in different domains (society, environment, and economy), at different time scales (short, medium, and long term)	8.5	41.95	43.8	12,130	
	Assess whether the SDGs are properly incorporated and prioritized at the development, national strategy, and public budget levels	8.5	36.57	40.5	11,053	
	Evaluate coherence between national public policies, for example by identifying synergies and trade-offs between those policies and the SDGs	9	38.14	40.9	11,158	
	Evaluate whether institutional instruments for public policy coordination are adequate to the emerging challenges of the SDGs	9	39.38	40.4	11,038	
	Analyze the monitoring and evaluation systems of the SDGs, for example, in terms of the resources necessary for their operation, their reliability, completeness, and accuracy	9	38.71	41.9	11,225	
	Evaluate and promote the involvement and participation of different stakeholders in the process of implementation, evaluation, and monitoring of the SDGs	10	38.76	41.7	11,371	
	Assess whether policies and programs relevant to the most vulnerable groups are strategically prioritized and adequately resourced	9	35.71	40.5	11,056	
	Assess whether the situation of the most vulnerable groups has improved, based on SDG targets and indicators	10	38.29	40.8	11,261	
Cross-cutting competencies for audits of the SDGs						

Of the 38 competencies prioritized in the previous stage, 3 thematic groups were organized: External Control Processes (PCE), Technology and Innovation (TI), and Controlled Areas (AF). These groups cover the following subthemes:

Thematic group 1:

External Control Processes (PCEs), which include the following competencies:

- 1.1** Apply control and risk models in external control work;
- 1.2** Evaluate anti-corruption and prevention practices; and
- 1.3** Expand the scope of the audit given the complexity of the challenges of sustainable development.

Thematic group 2

Technology and Innovation (TI), covering the following competencies:

- 2.1** Competencies related to data analytics (data intuition; data collection and pre-processing, statistical analysis and interpretation of data; data visualization and presentation; data acquisition and maintenance, consultation and programming);
- 2.2** Competencies related to experimental approaches and agile approaches, capable of generating innovation and responding to emerging opportunities and risks; and
- 2.3** Skills supporting teleworking and distance learning.

Thematic group 3

Audited Areas (AF), which include the following areas and sub-areas:

- 3.1** Sustainable Development Goals (**SDG 1**, Poverty Eradication; **SDG 3**, Health and Welfare; **SDG 5**, Gender Equality; **SDG 16**, Peace, Justice and Strong Institutions and the “Leave No One Behind” Principle); and
- 3.2** Public procurement (medical equipment and medicines; information technology products and services; high-complexity infrastructure works and services).

The thematic groups will then be detailed and the rationales for their choice will be presented. These justifications took into account both the 38 prioritized competencies and the assessments carried out by the CCC based on the documentary analysis. For example, in the Technology and Innovation (TI) group, it was necessary to broaden the scope of competencies, due to the incorporation of new technologies and methodologies by SAIs in the last three years.

THEMATIC GROUP 1: EXTERNAL CONTROL PROCESSES

DELINEATION: WHAT COMPETENCIES WERE PRIORITIZED IN THIS GROUP?

The competencies related to the external control process that were prioritized by this assessment for its development in the 2022-2024 Training Plan can be divided into three groups:

- 1 Apply control and risk models in external control work;
- 2 Evaluate practices to prevent and fight corruption¹⁹;
- 3 Expand the scope of the audit by considering the complexity of the challenges of sustainable development to²⁰:
 - Use the comprehensive governance approach (whole-of-government *approach*)²¹ to assess the level of preparedness of national governments

to implement, monitor, and report on the progress of the SDGs, and

- Analyze complex systems in different domains (society, environment, and economy) and at different time scales (short, medium, and long term).

JUSTIFICATION FOR PRIORITIZING THEMATIC GROUP 1

- The competencies of this thematic group were ranked as relevant according to the evaluation, based on several metrics, of the three groups that participated in the competency assessment: SAI staff, SAI (institutional) leadership, and cooperating agencies;
- The competencies of this thematic group were also considered relevant in the previous assessment, carried out in 2018, and

¹⁹ In addition to being present in the Competency Group of the assessment entitled "External control processes," they were also evaluated indirectly in other Competency Groups. For example, the issue of risk management was in this group of competencies, but also in other groups such as public contracting, public finance and leadership and management competencies. The same happened with competencies related to the prevention and fight against corruption.

²⁰ In the questionnaire used for data collection, these competencies were linked to the Competency Group called "Cross-cutting competencies for auditing the SDGs."

²¹ The expression appears 11 times in the Moscow Declaration.

- Various sources of documentary analysis consistently point out the relevance of these competencies, being that:
 - The competencies related to the application of risk models are the most consolidated in SAIs. For example, there are already several training activities for the OLACEFS public that deal with this theme;
 - In recent years, there has been an increase in the relative importance of competencies related to the prevention and fight against corruption. The issue has acquired great relevance for international cooperating agencies after the COVID-19 pandemic, and
 - The need to broaden the scope of the audit, considering the complexity of the challenges of sustainable development, is an emerging issue that gained importance after 2015, with the arrival of the 2030 Agenda.

THEMATIC GROUP 2: TECHNOLOGY AND INNOVATION

DELINEATION: WHAT COMPETENCIES WERE PRIORITIZED IN THIS GROUP?

SAIs will have the challenge of working on two fronts:

- the first and most relevant is to reduce considerably the basic *competency gap* in data analytics for a significant part of its staff; and

- at the same time, SAIs should invest in educational activities to develop skills in more advanced techniques for a smaller and more specialized audience.

Therefore, in addition to the list of basic skills prioritized below, as a medium- and long-term strategy, the CCC encourages SAIs to invest in advanced technical competencies, for example, *machine learning* and artificial intelligence.

Forced digitalization following the COVID pandemic accelerated processes related to teleworking and concentrated educational activities almost exclusively on remote activities. As a result of this scenario, SAIs called for the development of competencies to meet this challenge.

The competencies related to technology and innovation that were prioritized in this assessment for development in the 2022-2024 Training Plan can be divided into three groups:

1 2.1 Competencies in data analytics, including^{22 23}:

1.1. Data intuition: competency in intuitive understanding of structured and unstructured data;

1.2. Data acquisition and preprocessing: competency to design collection and preprocessing mechanisms, such as cleaning, grouping, filtering, etc.²⁴;

1.3. Statistical analysis and data interpretation: competency to perform analyses (univariate or multivariate) and interpret the results to identify dependencies, relationships (cause-effect), or trends;

1.4. Data visualization and presentation (reporting and visualization): competency to choose the correct method to communicate information and prepare visualizations;²⁵;

1.5. Data acquisition and maintenance: competency to collect databases, restore them locally, and manage access to data;

1.6. Querying: competency to create queries to extract data from structured databases²⁶, and

1.7. Programming: competency to develop algorithms to solve data analytics requirements.

²² Segmentation of competencies based on Annex IV "Using data analytics for audit of implementation of SDGs" of the IDI's SDGs Audit Model (ISAM).

²³ In the article "*The Future-Relevant Value-Adding Auditor*" (INTOSAI, 2021), the following competencies related to data analytics are suggested: ability to take advantage of new technologies, technological literacy, advanced data analytics resources, ability to initiate pilots to test new tools and research methods, ability to perform an audit assisted by technology (computer-aided audit tools), ability to visualize and present information.

²⁴ From the assessment form, this competency was assessed with the following nomenclature "Import data, e.g., from templates, through a connection to a database and/or through access to an Application Programming Interface (API)" and "Clean and prepare data, i.e., detect and correct/remove incorrect, incomplete or inaccurate records."

²⁵ From the assessment form, this competency was evaluated with the following nomenclature "Visualizing large amounts of data for exploratory analysis and for the communication of information" and "Clearly communicating problem situations, the bases of their conclusions or the findings of an audit using geotechnologies (satellite images, maps, models)."

²⁶ From the assessment form, this competency was evaluated with the following nomenclature "Using *Structured Query Language* (SQL) for consultation, manipulation and storage of data" and "Carrying out consultations and basic analytical operations using a Geographic Information System (GIS)."

Note 1: The above competencies are described differently from the assessment questionnaire. The relationship between these two types of competencies is described in the footnotes.

Note 2: Capacity building can also partially focus on technologies, for example, courses in certain software such as *Qgis* or programming languages, such as *Python*, always giving preference to free software. Competencies in *Microsoft Excel* software were considered a low competency gap, i.e. a low relative priority.

The competency considered as a priority among the seven mentioned above is that of data presentation (2.2.4). Given the importance of improving the communication of SAIs with stakeholders, this competency should be widely disseminated among SAI staff. In the competency assessment form, this competency was subdivided into:

- Visualizing large amounts of data for exploratory analysis and communication of information, and

- Clearly communicating problem situations, the bases of their conclusions, or the findings of an audit using geotechnologies (satellite images, maps, models).

- 2 Competencies related to experimental and agile approaches, capable of generating innovation and responding to emerging opportunities and risks.

Note 3: Several methodologies are related to these competencies that, since they are emerging, still lack consistency for systematization. According to the Moscow Declaration, the use of experiment-based knowledge is a competency that is in high demand. The International Organization of Supreme Audit Institutions (INTOSAI) proposes as an elementary competency for future auditors the "ability to initiate pilots to test and experiment with new tools and methods of investigation."²⁷ The INTOSAI Development Initiative (IDI) has a document that deals with the use of the agile approach, where it mentions Scrum, the "extreme programming" and the Kanban as relevant tools.²⁸

- 3 Skills that support teleworking and distance learning.

²⁷ The Future-Relevant Value-Adding Auditor (INTOSAI, 2021)

²⁸ TAI Audit: How to apply an agile approach in TAI audits?

JUSTIFICATION FOR PRIORITIZING THEMATIC GROUP 2

- The competencies in this thematic group, particularly those related to data analytics (TI 2.1), were considered relevant in the evaluation of the three groups: SAI staff, SAI (institutional) leadership, and cooperating agencies;
- The competencies related to data analytics were considered relevant by the public in the previous assessments, carried out respectively in 2015 and 2018;
- Competencies in data analytics were considered relevant not only using aggregated data but also in the analyses segmented by SAIs, that is, considering the relevance for the two audiences (staff and leadership) of each SAI.
- Various sources of documentary analysis consistently point to the relevance of these skills. The skills gap in areas related to technology¹² has intensified in public and private institutions and even in inventories made for entire nations²⁹. INTOSAI's statements regarding the relevance of the audit application have intensified since 2015, culminating in the Moscow Declaration (2019), which places a strong emphasis on technology.
- Competencies related to agile and experimental approaches, although relevant, are still emerging, having been prioritized for the first time in this 2021 assessment. Therefore, this competency (TI 2.2) is still of lower relative importance than the competencies related to data analytics (TI 2.1).
- Competencies related to teleworking and distance learning (TI 2.3) were prioritized by the SAIs which require the CCC to develop activities that facilitate the technological transition to teleworking and support the expansion of the capacity to provide distance learning by the SAIs.

²⁹ Quantifying the UK Data Skill Gap (2021)

THEMATIC GROUP 3: CONTROL AREAS

DELINEATION: WHAT WERE THE PRIORITY CONTROL AREAS?

The control areas that were prioritized by this assessment for development in the 2022-2024 Training Plan can be divided into two groups:

1 Sustainable Development Goals (SDGs), especially the following 5 sub-areas:

1.1. SDG 1, Eradication of poverty, with special attention to the following two targets:

- Implement nationally adequate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable (target 1.3); and
- By 2030, build the resilience of the poor and those in vulnerable situations, and reduce their exposure and vulnerability to climate-related extreme events and other economic, social, and environmental shocks and disasters (target 1.5).

1.2. SDG 3, Health and Welfare, with special attention to the following two targets:

- Achieve universal health coverage (UHC), including financial risk protection, access to quality essential health care services, and access to safe, effective, quality, and affordable essential medicines and vaccines for all (target 3.8); and
- Strengthen the capacity of all countries, particularly developing countries, for early warning, risk reduction, and management of national and global health risks (target 3.d)

1.3. SDG 5, Gender equality, with special attention to the following target:

- Ensure women's full and effective participation and equal opportunities in leadership positions at all levels of decision-making in political, economic, and public life. (Target 5.5)

1.4. SDG 16, Peace, justice, and strong institutions:

with special emphasis on the following three goals:

- Develop effective, accountable and transparent institutions at all levels (target 16.6);
- Ensure responsive, inclusive, participatory and representative decision-making at all levels (target 16.7); and
- Ensure public access to information and protect fundamental freedoms, following national legislation and international agreements. (target 16.10)

1.5. Principle of leaving no one behind, in particular:

- Assess whether policies and programs relevant to the most vulnerable groups³⁰ are strategically prioritized and adequately resourced; and
- Assess whether the situation of the most vulnerable groups has improved, based on the targets and indicators of the SDGs.

2 Public procurement, especially the following 3 sub-areas:

2.1. Medical equipment and medicines;

2.2. Information technology products and services; and

2.3. Infrastructure: highly complex works and services.

³⁰ The "UN Framework for Immediate Socio-Economic Response to COVID-19" (UN, 2020) exemplifies the groups of people in vulnerable situations and to whom SAIs should direct the attention in the evaluation of public policies: people with disabilities, people with mental health problems; adolescents, children and young people, especially girls and young women; indigenous peoples; migrants, refugees, stateless and internally displaced persons, populations affected by conflict; minorities; people detained or in institutionalized settings (for example, people in psychiatric care, drug rehabilitation centers, nursing homes); slum dwellers, people in informal settlements, homeless people; people living with HIV / AIDS and other people with pre-existing medical conditions; small farmers, fishermen, pastoralists, rural workers in formal and informal markets and other people living in remote rural areas, as well as in the urban informal sector and independent workers who depend on the market for food; people with food insecurity, particularly in countries affected by prolonged conflicts and crises; people in extreme poverty or facing informal and insecure jobs and incomes; groups that are particularly vulnerable and marginalized due to laws, policies and practices that do not protect them from discrimination and exclusion (e.g. LGBTI people).

JUSTIFICATION FOR PRIORITIZING THEMATIC GROUP 3

- This thematic group and its sub-areas were considered relevant based on a variety of criteria following the evaluation of the three groups that participated in the assessment: SAI staff, SAI (institutional) senior management, and cooperating agencies:
 - The competencies of this thematic group were also considered relevant by the public in the two previous assessments, carried out in 2015 and 2018.

- Various sources of documentary analysis consistently point to the relevance of these competencies.
 - The need to act on the SDGs and develop organizational capacity is consistently emphasized in the documents of OLACEFS, INTOSAI, and the UN; to mention the three most recent documents: the Buenos Aires Declaration (OLACEFS, 2018), the Moscow Declaration (INTOSAI, 2019) and the 5th UN/INTOSAI Symposium (2021).
 - Various documents highlight the relevance of the performance of SAIs in relation to the issue of public procurement during the COVID-19 pandemic. However, capacity-building initiatives on this topic are still limited.



PROPOSED IMPROVEMENTS FOR THE ASSESSMENT TO BE MADE IN 2024

It is proposed that the next assessment be carried out with due anticipation of the compilation of feedback evaluations of courses offered in the triennium, as well as that this survey be fully disseminated and that the SAIs take into account the moment of offering activities for the 2025-2027 Training Plan. Thus, by systematically incorporating the retro-evaluation, the four stages of the educational cycle will be fulfilled.

Another important improvement would be to increase the breadth and level of detail of the section dealing with competencies related to data analytics, as suggested by a number of SAIs during the course of the assessment.

EVALUATION OF THE PERFORMANCE OF THE CCC

Finally, it should be noted that the questionnaire addressed to SAIs solicited suggestions, positive comments and criticisms so that the JCC could improve its performance in its tasks. The full comments, as described by

the SAIs, can be found in the full 2021 Training Needs Assessment Report, available in the document attached to this Plan.

In summary, suggestions were made on the work processes of the CCC, educational methodologies, and the Educational Management System – EMS. The number and diversity of offers coordinated by the CCC were appreciated. A single criticism was made of the limited number of spaces available per class.

The assessment questionnaire requested that the SAIs assess the quality of services provided by the CCC based on the following scale: 0 (very poor quality of services) and 10 (excellent quality of services). Of the 21 SAIs that answered the questionnaire, 16 (76%) answered this question. The mean values were 8.9 and 9, respectively, with the responses of each SAI being between 8 and 10. Table 13 presents the data for each SAI, as well as the mean value.

Table 9 Quality of services provided by the CCC based on the following scale: 0 (poor quality of services) and 10 (excellent quality of services)

Country	Assessment of the quality of services provided by the CCC
Argentina	8
Belize	10
Bolivia	9
Brazil	-
Chile	8
Colombia	9
Costa Rica	9
Cuba	8
Ecuador	8
El Salvador	8
Guatemala	-
Honduras	10
Mexico	10
Nicaragua	-
Panama	8
Paraguay	10
Peru	-
Puerto Rico	9
Dominican Republic	10
Uruguay	-
Venezuela	8
AVERAGE	8.9
MEDIAN	9

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**OLACEFS
TRAINING PLAN
FOR 2022-2024**

This proposed OLACEFS 2022-2024 Training Plan was prepared based on the Training Needs Detection Assessment described in the previous section.

Distance learning courses continue to be the main modality of offering training activities, since, in addition to allowing access to participants from different SAIs without additional travel costs, they were prioritized and adequate in recent years due to the needs imposed by the COVID-19 pandemic.

Face-to-face events, such as workshops and seminars, have also been planned, mainly on new themes. In addition to stimulating debate, the events help to explore their applicability in diversified contexts of external control and consequently clarify the specific needs for the continuity of development in that area.

This plan will be detailed by thematic area, according to the order of priority identified in the assessment. Complementary courses on competencies that are either less prioritized or not covered by the assessment will then be presented, together with an update on other competency development initiatives.

At the end, the general schedule for the triennium will be detailed in a table, with the activities to be offered

each year. Obviously, this is the first consolidation and, in this Plan, the lists will be updated annually, contemplating the offer initially planned and adding those that are offered by the SAIs of the region. The COVID-19 pandemic has taught us the importance of flexibility in the face of new challenges; this is the reason for changing this dynamic.

It is important to note that the activities proposed in this Plan depend on the support of the SAIs that are members of the CCC, on the availability of OLACEFS funds, and on the technical and financial support of the cooperating agencies. In other words, this Plan must be understood as a proposal, and the Chair of the Committee can only guarantee that certain programs and initiatives will be implemented to the extent that the conditions of availability of funds and active participation are met.

EXTERNAL CONTROL PROCESSES

Table 10 Training activities on External Control Processes

Training activities	Modality	Offered By	Offer year		
			2022	2023	2024
INTOSAI framework of professional pronouncements – IFPP	Virtual Course	SAI Chile	X	X	X
Design of communication strategies for audit products	Virtual Course	SAI Chile	X	X	X
Assurance of quality standards in the audit process	Course in construction	SAI Colombia	X		
Good practices in the consolidation of tax findings in the audit process and preliminary investigations	Course in construction	SAI Colombia	X		
Introduction to financial auditing	Course in construction	SAI Colombia	X		
Information Technology Security Audit	Virtual Course	SAI Costa Rica	X	X	X
Risk-Based Audit	Virtual Course	SAI Ecuador	X		X
Best Practices in Public Contracting Management Control	Specialist Panel	SAI Ecuador	X		X
Human Talent Management Audit	Virtual Course	SAI Ecuador	X		X
Fraud Risk Management	Lecture	SAI Ecuador		X	X
Financial Analysis for Audit Purposes	Webinar	SAI Ecuador		X	
Audit of Quality Management Systems	Virtual Course	SAI Ecuador		X	X
Forensic audit	Lecture	SAI Ecuador			X
Exchange of Experience and Good Practices in Governmental Internal Control	Webinar	SAI Guatemala		X	
Virtual Course on Ethics and Probity	Virtual Course	SAI Guatemala	X		
News of internal control in the prevention and detection of irregularities	Virtual Course	SAI Mexico		X	X
Planning, execution, and reporting	Virtual Course	SAI Mexico	X	X	X
Overview for auditing the 2030 Agenda for Sustainable Development	Virtual Course	SAI Mexico		X	X
Introduction to Root Cause Analysis of the Findings	Virtual Course	SAI Mexico	X	X	X
Methodology for Integrity Risk Assessment	Virtual Course	SAI Mexico	X	X	X
Guidelines for the Execution of Cooperative Audits	Virtual Course	SAI Peru	X	X	X
Research, compilation, and dissemination of technical and academic documents on evidence-based public policies and experimental approaches	Healing of technical and scientific documents	SAI Brazil			X

INTOSAI framework of professional pronouncements – IFPP

This course, already offered by the SAI of Chile in the previous triennium, will be HELD in the next triennium. Its objective is to know and understand the main characteristics of the International Standards of Supreme Audit Institutions (ISSAI).

Design of communication strategies for audit products

Also already offered by the SAI of Chile, this virtual course has a 25-hour course load. Its objective is to develop basic communication strategies with External Stakeholders (ES), based on a solid methodology and the generation of a matrix that meets these purposes.

Assurance of quality standards in the audit process; Good practices in the consolidation of tax findings in the audit process and preliminary investigations; and Introduction to financial auditing.

These three courses are under construction by the SAI of Colombia, so we will update that section with its general objectives in the next editions of that Training Plan.

Information Technology Security Audit

This course will be offered by the SAI of Costa Rica and will cover the following competencies:

- Recognize what an information technology security audit is.
- Identify the main concepts, types of audits, the elements that comprise them, and their scope.
- Know the regulations applicable to information technology security, both nationally and internationally.
- Identify the types and characteristics of security applicable at the physical level, for the protection of infrastructure and hardware.
- Identify the most vulnerable aspects or areas at the software level to have valuation elements for a real environment.
- Know the basics of storing and safeguarding information.
- Distinguish the types and systems of storage that exist.
- Identify the main controls and best practices for data storage.

Risk-Based Auditing

That course, which has been offered by the SAI of Ecuador in previous years, will be held in the next triennium. The course is 50 hours long and aims to understand the risk management methodology and demonstrate its usefulness in the government audit approach. At the end of the course, the participant will know the conceptual and legal basis of the Risk-Based Audit to identify the way to conduct audits of different types (internal or external, financial statements, information systems, operational or management systems), basing their planning and development on the critical risks that could negatively impact the processes and economic activity of an organization.

Best Practices in Public Contracting Management Control

The objectives of this panel coordinated by the SAI of Ecuador are to identify, analyze, compare and discuss the best practices in the Control of Public Contracting Management carried out by the SAIs in the region, considering the regulatory framework, essential principles, and regulations that regulate the preparatory, pre-contractual, contractual, execution and liquidation phases.

Human Talent Management Auditing

This course, also offered by the SAI of Ecuador, aims to develop technical skills to carry out governmental control activities related to the Management of Human Talent, through the application of legal regulations and technical instruments that facilitate the analysis and detection of findings.

Fraud Risk Management

This conference, coordinated by the SAI of Ecuador, will have the objective of knowing the importance of some psychological foundations applicable to the management of fraud risk, as well as knowing the conceptual and legal basis of fraud and its relationship with crimes against the public administration; in addition to creating a methodological framework that strengthens its skills for the identification, analysis and valuation of risks.

Financial Analysis for Audit Purposes

This webinar aims to provide financial analysis strategies that allow it to approach governmental auditing effectively. It will be offered by the SAI of Ecuador.

Audit of Quality Management Systems

This virtual course will have a 40-hour course workload and aims to expose the usefulness of auditing to quality management systems in public management and governmental control activities. It will be offered by the SAI of Ecuador.

Forensic audit

This conference will be coordinated by the SAI of Ecuador and aims to support the investigation of fraud through a set of effective techniques for the prevention and identification of irregular acts.

Exchange of Experience and Good Practices in Governmental Internal Control

This training activity aims to identify good practices with 2 SAIs of the Region, so that, in coordination with the SAI of Guatemala, they carry out a webinar-discussion group on Governmental Internal Control, as a tool for the prevention and Fight against Corruption.

Virtual Ethics and Probity Course

This virtual course will be offered by the SAI of Guatemala and aims to promote an ethical and probative culture to promote professional behaviors and attitudes in the SAIs.

News of internal control in the prevention and detection of irregularities

This course will be offered by the SAI of Mexico. Its objective is to recognize the regulatory framework designed in the field of internal control for the national and international public sectors and its relation to the prevention and detection of irregularities in supreme auditing.

Planning, execution, and reporting

Also offered by the SAI of Mexico, this course aims to identify the phases of the audit process to strengthen its development with the application of International Standards.

Overview for auditing the 2030 Agenda for Sustainable Development

This is a virtual course to identify the main elements for the preparation and implementation of audits in the field of the Sustainable Development Goals (SDGs), for their observance in the reviews carried out in this area. It will be offered by the SAI of Mexico.

Introduction to Root Cause Analysis of Findings

This course, offered by the SAI of Mexico, aims to identify the root cause analysis methodology to recognize incidents and implement preventive actions that avoid their repetition.

Methodology for Integrity Risk Assessment

This virtual course has a 20-hour course workload and the objective of applying a general methodology to assess the risks of possible acts of corruption in an entity. It will be offered by the SAI of Mexico.

Guidelines for the Execution of Cooperative Audits

That course, already offered in the previous triennium, will be held in the next one. Offered by the SAI of Peru and with an 18-hour workload, it aims to differentiate the types of cooperative audits, based on their characteristics, similarities, and differences in their formulation, assessing the importance of GUID 9000 and other related standards.

Search, compilation, and dissemination of technical and academic documents on evidence-based public policies and experimental approaches

The curatorship aims to provide quality information on the teams of “evidence-based policies” and “experimental approaches” in public policies (the technical-scientific documents will be accompanied by a parameterized complementary file with keywords to facilitate the search and consumption of information).

EXTERNAL CONTROL PROCESSES AND TECHNOLOGY AND INNOVATION

Table 11 Training activities on External Control Processes and Technology and Innovation

Training activities	Modality	Offered by	Year of Offer		
			2022	2023	2024
Sampling Techniques for Audits	Tutored Virtual Course	SAI Argentina	X	X	X
Introduction to Complex Systems Modeling	Informative Materials	SAI Brazil			X

Sampling Techniques for Audits

At the end of the course, participants are expected to learn how to develop a sampling program based on an audit object. It will be offered by the SAI of Argentina.

Introduction to Complex Systems Modeling

The informative material aims to promote awareness-raising campaigns on the theme.

EXTERNAL CONTROL PROCESSES AND AUDITED AREAS

Table 12 Training activities on External Control Processes and Audited Areas

Training activities	Modality	Offered by	Year of Offer		
			2022	2023	2024
Specialized audit procedure for the application of the principle of environmental cost valuation.	Virtual Course	SAI Colombia	X		

Specialized audit procedure for the application of the principle of environmental cost valuation.

This course, offered by the SAI of Colombia, will allow participants to learn the conceptual and theoretical foundations that support the principle of

environmental cost valuation in tax control incorporated in the specialized procedure, as well as the guidelines and tools for the correct use and evaluation of the application of the principle of environmental cost valuation in audit cases.

TECHNOLOGY AND INNOVATION AND AUDITED AREAS

Table 13 Training activities on Technologies and Innovation and Audited Areas

Acciones de Capacitación	Modalidad	Ofrecido por	Año de Oferta		
			2022	2023	2024
OpenGeoHub: collaborative production of knowledge through open geocontrol platforms.	Mentoring	SAI Brazil	X	X	X

OpenGeoHub: collaborative production of knowledge through open geocontrol platforms.

The general objective of mentoring is to qualify the production of knowledge for anti-corruption control activities within the scope of Olacefs. The specific objectives are as follows:

Specific objectives

- 1** To incorporate the production of the SAI's knowledge of the territorial and human factors, so as not to leave anyone behind;
- 2** To improve social participation in the selection of control objects (items to be audited), especially populations in situations of social vulnerability;
- 3** To exploit the use of geotechnologies for control through all technological support (platforms), technical (methodologies), and human (mentoring) support;
- 4** To innovate the methodology in the educational activities offered by the CCC, the training of multipliers through project-based learning and tutoring.

TECHNOLOGY AND INNOVATION

Table 14 Technology and Innovation Training activities

Training activities	Modality	Offered by	Year of Offer		
			2022	2023	2024
Introduction to Python	Virtual Course	SAI Chile	X	X	X
Microsoft Excel 2016	Virtual Course	SAI Chile	X	X	X
Web scraping	Virtual Course	SAI Colombia	X		
Change Management Methodologies for the Digital Transformation of SAIs	Seminar	HCA Buenos Aires	X	X	X
Governance of change and technologies in digitalization projects in SAIs	Workshop	HCA Buenos Aires	X	X	X
International Seminar on Data Analysis in the Public Administration	Seminar	SAI Brazil	X	X	X
Data analysis guide on external control activities	Guide	SAI Brazil	X		
Use of MOOC in conjunction with flipped classrooms to scale up technology education for SAIs: the Brazilian case	Paper	SAI Brazil		X	
Course Introduction to Geotechnologies Applied to Government Auditing – Data Visualization	Virtual Course	SAI Brazil			X

Introduction to Python

This course is being developed by the SAI of Chile. In the next versions of that Training Plan, we will update that section with the objectives of this course.

Microsoft Excel 2016

Offered by the SAI of Chile on three levels:

Basic level: Manage basic MS Excel concepts and tools to create, save, and print simple spreadsheets, format the various objects within the spreadsheet ap-

propriately, learn the usefulness of the function wizard, and create formulas for performing elementary calculations.

Intermediate level: Management of concepts and tools of the Excel spreadsheet, to customize the workbooks and use functions for the management of complex data. The learner will be able to work with multiple books, create complex formulas, apply auditing to data, use filters and the application of functions included in the function wizard for working with Databases.

Advanced Level: Management of advanced MS Excel spreadsheet concepts and tools for more efficient data management and analysis.

Web Scraping

This 8-hour virtual course aims to familiarize the servers of the SAIs in charge of data management, communications, and information search, with the management of web *scraping tools*, a technique for extracting web information that makes use of the identification of HTML tags to access unstructured information. It will be offered by the SAI of Colombia.

Change Management Methodologies for the Digital Transformation of SAIs

This seminar will be offered by the Honorable Court of Accounts of Buenos Aires to introduce participants to the principles of change management, become familiar with its models and tools, and demonstrate the benefits of its use in organizational transformation processes.

Governance of change and technologies in digitalization projects in SAIs

This workshop will also be offered by the Honorable Court of Accounts of Buenos Aires and deals with cases of organizational change associated with TI implementation projects, to experience the application of techniques, practices, and governance devices.

International Seminar on Data Analysis in the Public Service

The educational event aims to promote the exchange of experiences and good practices related to the use of analysis techniques and data mining, as a tool to improve the management and control of entities and public policies. SAIs can participate by submitting proposals for conferences and workshops as part of the call for work.

Data analysis script in external control activities

The script is intended to provide the user with initial guidance for the user to use this methodology in control activities. It will be offered by the SAI Brasil.

Use of MOOC in conjunction with dedicated classrooms to scale up technology education for SAIs: the Brazilian case

The article describes in general terms the experiences of SAI Brazil in the joint use of MOOCs and dedicated classrooms to scale the knowledge of technology to SAI staff at a low cost.

Course Introduction to Geotechnologies Applied to Government Auditing – data visualization

The article describes in general terms the experiences of SAI Brazil in the joint use of MOOCs and dedicated classrooms to scale the knowledge of technology to SAI staff at a low cost.

AUDITED AREAS

Table 15 Training activities in Audited Areas

Training activities	Modality	Offered by	Year of Offer		
			2022	2023	2024
Introduction to gender equality and non-discrimination	Virtual Course.	SAI Chile	X	X	X
Financial Tools for Management Control and Transparency	Webinar	SAI Ecuador	X		
Management Auditing with Focus on Development Objectives	Specialist Panel	SAI Ecuador		X	
Exchange of experience and good practices	Webinar	SAI Guatemala	X		
Exchange of experience and good practices in "Risk Auditing"	Webinar	SAI Guatemala	X		
Open Contracting Data Standard (OCDS)	Workshop	SAI Venezuela	X		
Collection and pre-processing of data: using public procurement cases	Workshop	SAI Venezuela	X		
Introduction to human rights for control	Webinar	SAI Brasil			X

Introduction to gender equality and non-discrimination

This virtual course will be offered by the SAI of Chile and aims to incorporate a gender perspective into the internal and external action of staff members in Supreme Audit Institutions (SAIs), as a tool to promote equity and non-discrimination, and as a response to the rights approach and the special susceptibility of women and girls, in circumstances of a global pandemic.

Financial Tools for Management Control and Transparency

This webinar will be offered by the SAI of Ecuador and proposes to know and apply a financial tool that allows the government auditor to have financial standards, detect inconsistencies and deviations from the figures presented by the public entities audited by financial audits or special examinations, to direct control activities at critical points.

Management Auditing with Focus on Development Goals

This Specialist Panel will be coordinated by the SAI of Ecuador. It will aim to determine the benefits of working through a close international relationship among SAIs that allows audit staff to understand other environments, analyze different experiences and take advantage of the lessons learned, knowledge, and methodology in the areas of interest of the SDGs to adopt best practices, applying control activities that involve bilateral or multilateral cooperation under a broader analytical perspective.

Exchange of experience and good practices

This webinar will be organized by the SAI of Guatemala to share with the OLACEFS community, the results, experience, and good practices of the Performance Audit with emphasis on the SDGs called: State of public services of the public health system, for the care of diseases other than Covid-19, considering the targets established in Sustainable Development Goal 3 “Ensure healthy lives and promote well-being for all at all ages.”

Exchange of experience and good practices in “Risk Auditing”

This webinar aims to identify good practices with 3 SAIs of the Region so, that in coordination with the SAI of Guatemala, they carry out a webinar-discussion group on “Risk Auditing.”

Open Contracting Data Standard (OCDS)

This workshop will be offered by the SAI of Venezuela to generate and strengthen the theoretical and practical skills of the participants on the open contracting system, within the framework of the audit.

Collection and Preprocessing of Data: Using Public Procurement Cases

This workshop will also be coordinated by the SAI of Venezuela and will address the ability to generate databases using data storage systems for specific data record forms for auditing in public procurement cases.

Introduction to Human Rights for Control

The webinar aims to discuss practices through which control can support mainstreaming the “leave no one behind” principle of the 2030 Agenda and, at the end of the event, propose practical actions for SAIs in the region. It will be coordinated by the SAI of Brazil.

OTHER THEMATIC AREAS

Table 16 Training activities on other themes

Training Activities	Modality	Offered by	Year of Offer		
			2022	2023	2024
Drafting documents	Virtual Course	SAI Chile	X	X	X
Microsoft Word 2016	Virtual Course	SAI Chile	X	X	X
Time optimization	Virtual Course	SAI Chile	X	X	X
Soft skills	Virtual Course	SAI Costa Rica	X	X	X
Strategic Management of Human Talent by Competencies	Virtual Course	SAI Ecuador	X		
Internal Control Assurance	Specialist Panel	SAI Ecuador	X	X	X
Emotional Intelligence in Control	Curso Virtual	SAI Ecuador	X		
Open Government Control Model	Webinar – Specialist Panel	SAI Ecuador	X		
Knowledge Management	Virtual Course	SAI Ecuador		X	
Negotiation and Conflict Management	Virtual Course	SAI Ecuador		X	
Integrity and Ethical Dilemmas	Specialist Panel	SAI Ecuador		X	X
The international standards of Supreme Audit Institutions	Virtual Course	SAIs Mexico	X	X	X
Effective Time Management	Virtual Course	SAI Peru	X	X	X

In this field, the activities offered within the scope of OLACEFS are presented, not directly related to the thematic areas of the assessment.

Drafting documents

The course proposes to develop tools for drafting working documents assertively and effectively according to the objective of their communication, in internal and/or external contexts of an organization, with emphasis on the application of the appropriate spelling rules.

Microsoft Word 2016

Participants will acquire multiple tools and knowledge that apply to any type of work and job. The course aims to develop proficiency in using Microsoft Word 2016 software in the areas of document management, document formatting, working with references, working with templates and forms, document distribution, and document automation through macros.

Time Optimization

The objective of the course is to implement tools for the management and optimization of your productive time, improving the management and results of your work and personal time.

Soft skills

The course aims to develop the basic competencies in the personnel that will be incorporated into professional-level functions.

Strategic Management of Human Talent by Competencies

The course will be offered by the SAI of Ecuador to create a competency model, differentiating it from the traditional model; appreciating the advantages of developing job profiles, based on the mission, macro activities, products, and institutional processes; as well as applying the competency model in the subsystems of human talent management.

Internal Control Assurance

This Specialist Panel proposes to apply techniques to assess the level of maturity of the internal control system in the entities and organizations that provide public services; in addition to identify the role of the Internal Auditor in this matter.

Emotional Intelligence in Control

The course aims to apply self-control tools that allow you to manage emotions, identify breaking limiting beliefs and improve empathy in the areas in which you work with efficiency, effectiveness, and satisfaction.

Open Government Control Model

The objective of the webinar is to present the main characteristics of the open government model in public administration and its impact and benefits for internal and external control.

Knowledge Management

The course will be offered by the SAI of Ecuador and aims to have sufficient and relevant knowledge, skills, and attitudes that allow them to manage the concepts linked to Knowledge Management. Identify its phases to the point of designing a methodological proposal or a comparative model based on Ecuador's experience.

Negotiation and Conflict Management

The course aims to develop skills for conflict resolution, through negotiation, mediation, and conciliation tools oriented to control and building a culture of peace for the benefit of public management.

Integrity and Ethical Dilemmas

This Specialist Panel aims to achieve an in-depth understanding of the ethical dilemmas that emerge from the formulation and implementation of the experience of performance in the context of civil servants.

The International Standards of Supreme Audit Institutions

At the end of this course, the participant is expected to recognize the framework of international standards for supreme auditing and its link with the substantive work of Supreme Audit Institutions.

Effective Time Management

The course designs instruments that allow effective time management to help enhance personal and professional performance, valuing the analysis of the current time management.

COOPERATION WITH GIZ, THE IDI, AND THE IDB

This Training Plan also consolidates the activities that may involve the participation and/or support of the German Cooperation Agency (GIZ), the INTOSAI Development Initiative (IDI), and the Inter-American Development Bank (IDB).

After answering the questions on joint actions with OLACEFS, the cooperating agencies pointed out the training areas that, in their opinion, needed further development and detailed specific themes. Table 17 presents the responses indicated by the three participating institutions.

Table 17 Main themes or training areas that need further development in OLACEFS member SAIs, according to the cooperating agencies:

Training Theme	GIZ	IDI	IDB
External control processes	X	X	X
Public Finance	X		X
Public contracting	X		X
Environment	X		
Technologies for control activities	X	X	X
Cross-cutting competencies for auditing the SDGs	X	X	X
Leadership and management competencies	X	X	X
Personal competencies	X	X	

The training areas (or group of competencies) “External control processes,” “Technologies for control activities” and “Cross-cutting competencies for auditing

the SDGs” were considered relevant by all the cooperating agencies. The analysis of the result of this question together with the open questions answered by

the cooperating agencies shows a great relevance in the items related to technology and innovation. There is also significant interest in themes related to SDGs 3 and 16, considering the context of the COVID-19 pandemic. On the other hand, the environmental competency group had a reduction in its relative importance.

Regarding the specific competencies, the cooperating agencies were able to point out the importance of each one,

using a scale from zero (I do not perceive any importance for SAI activities) to 10 (I consider it extremely important for SAI activities). The GIZ and the IDB have only assessed the degree of importance for competencies considered relevant to those institutions. There were competencies for which the cooperating agencies chose not to submit an assessment. The IDI, in turn, has chosen not to individually assess the competencies and made the following clarification:

“It is clarified that the role of the IDI is not related to providing training, but to capacity building. This implies that, although there is a training model, it is integrated into the delivery model and includes education related to the methodology to be used (whether related to the type of audit and applicable ISSAI, SAI-PMF methodology, or other methodology) and the audit theme. But education is only one of the first steps of our initiatives, preceding the audit or operational activity. On the other hand, those of our initiatives that are linked to Performance, Financial, or Compliance Audit ISSAIs have a subsequent quality assurance process. For a comprehensive reading from IDI about the needs of SAIs, we will rely on the Global Stocktaking Report. Finally, it is clarified that although the selected themes correspond to initiatives already in place or planned – and that respond to previously identified needs – this does not imply that the IDI understands that some type of training is not needed for the themes not selected.”

It is now appropriate to present the possibilities for joint action with the cooperating agencies, according to their responses to the questionnaires.

GERMAN COOPERATION FOR SUSTAINABLE DEVELOPMENT

The 2030 Reform Strategy of the German Federal Ministry for Economic Cooperation and Development (BMZ), underpinned by the 2030 Agenda for Sustainable Development and the Paris Agreement on climate change, proposes a new approach to German development policy aimed at achieving a higher quality of support in terms of the effectiveness and efficiency of the funds earmarked for international cooperation. It also seeks to promote significant progress in partner countries in the fight against corruption, respect for human rights (including gender equality and non-discrimination), and good governance.

The *Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH*, commissioned by BMZ, has been cooperating with OLACEFS for almost a decade in promoting technical exchanges and good practices, institutional strengthening, and capacity building in Supreme Audit Institutions (SAIs), as well as in promoting and supporting the introduction of innovative approaches and methodologies of external government auditing to improve transparency, accountability, and governance in the countries in the region.

In mid-2021, the German Cooperation, through GIZ, initiated a new regional project in partnership with OLACEFS (*Strengthening External Financial Control for the Prevention and the Effective Combat of Corruption*), to strengthen the active participation of SAIs in national anti-corruption systems, including in the context of the COVID-19 pandemic and its repercussions. The project goes beyond supporting regional initiatives, favoring those that could be applied by SAIs in their national contexts, which includes their interaction and technical collaboration with national actors (governmental or not) in the prevention and fight against corruption.

There are three components or areas of action on which the regional project is based: the first is *the improvement of the offer of OLACEFS services to promote the active participation of SAIs in national anti-corruption systems*. This implies strengthening capacities in the prevention and fight against corruption, strengthening integrity systems, and promoting transparency and accountability, among others. The second is to promote *the participation of non-governmental actors to increase the scope of audits* (particularly performance audits) and to give citizens a leading role in the identification of areas exposed to

corruption, their participation in the different phases of the audits, and the exercise of citizen control over parliamentary decisions. The third and final component *facilitates the exchange of information and technical cooperation between SAIs and other government actors*, allowing the identification of corruption risks, and the exchange of information with the relevant agencies to improve inter-agency coordination and collaboration for the effective prevention and fight against corruption.

Within the framework of Sustainable Development Goal (SDG) 16 *Peace, justice, and strong institutions*, but with effects on the other SDGs of the 2030 Agenda for Sustainable Development, the project acts within the field of action of good governance and applies human rights orientation, citizen participation, gender equality, inclusion and integrity transversally as quality criteria, as a contribution to the debate and generation of alternatives that seek to integrate diverse visions.

As this is a regional project with national implications, cooperation with OLACEFS member SAIs and other stakeholders makes up the intervention architecture. At the same time, alliances with other projects of the German Cooperation (GIZ) such as *Ecuador SinCero*, the Agenda 2030 project in Guatemala, and the global program Al-

liance for Integrity, among others, will allow for strategic, effective, and flexible cooperation. Likewise, coordination with other international cooperating agencies and organizations such as INTOSAI, IDI, Transparency International, and UNODC, among others, is also being considered.

Special mention should be made of the global Alliance for Integrity program, which in 2021 signed a *Memo-randum of Understanding* with OLACEFS to promote the joint implementation of actions aimed at developing the capacities of SAIs to contribute to their function of governmental external control of administrative action in the most effective way possible, in the context of promoting integrity and public sector accountability as measures to prevent and combat corruption. This alliance provides for the implementation of activities in two areas of action: (1) the expansion of the offer of training and raising awareness among the member SAIs regarding the relevance of superior auditing for the promotion of integrity and the prevention of corruption in the public and private sectors, as well as the contribution of organized civil society in the matter, making use of the existing digital tools, as well as (2) the strengthening of the capacities of the member SAIs in their communication and inter-institutional cooperation (organized civil society public-private

sector multi-stakeholder dialogue) to strengthen the conditions that allow effective use of the existing tools for the promotion of integrity and the prevention of corruption in the public and private sectors, in collaboration with organized civil society.

In retrospect, ten years of cooperation with OLACEFS brings with it an accumulation of *good practices and lessons learned*, the result of reflection and analysis of circumstances and factors that influenced the results and impacts and should guide action in the coming years. Aspects such as the *sustainability of the initiatives supported* require a committed approach from the parties involved so that the initiatives can be sustained over time. *Effective coordination between Committees, Technical Commissions, and Working Groups* should guide the process that generates multidisciplinary and innovative projects, reducing duplication of efforts, minimizing gaps, and promoting a new form of exchange, especially when dealing with cross-cutting issues. The *link between the development of initiatives, the OLACEFS Strategic Plan and the indicators of the regional project*, through the monitoring of strategic indicators of the simple follow-up on the execution of the expenditure, focusing on the results and impacts.

As priority themes of the work agenda for the 2022-2024 period, within the framework

of the regional project, *Strengthening External Financial Control for the Prevention and Effective Fight against Corruption*, actions framed in the fight against corruption and promotion of integrity in the public sector will be supported; digitalization, including issues such as *big data*, artificial intelligence, use of information technologies, TI auditing; strengthening audit capacities of SAIs to analyze the impact of the COVID-19 pandemic and encourage their auditing intervention in the recovery process, and themes that contribute to the reflection and generation of proposals for action to meet the demands posed by society in human rights, citizen participation, gender and non-discrimination, and interculturality.

Finally, a better understanding of the challenges posed by knowledge management will lead to greater results for OLACEFS. In this regard, the Capacity Building Committee (CCC) is the platform for promoting exchange to improve the work of SAIs and accelerate innovation. New opportunities are arriving and the OLACEFS-GIZ regional project is expected to contribute to capacity building through different instruments.

INTOSAI DEVELOPMENT INITIATIVE (IDI)

The INTOSAI Development Initiative (IDI) is a traditional partner of OLACEFS and will continue to promote actions in conjunction with our region in the 2022-2024 triennium. For this period, the IDI work agenda will follow the assessment obtained in the *Global SAI Stocktaking Report 2020*, launched in September 2021,³¹ in addition to the 2019-2023 Strategic Plan.

Following the IDI's vision of promoting effective, accountable, and inclusive SAIs, the support of the Initiative will focus on the areas below. This support is presented following the structure in four Lines of Action to which the work must be added at the level of Bilateral Support and Global Foundations:

- Independent SAIs:
 - SAI Independence Rapid Advocacy Mechanism (SIRAM); and
 - SAI Independence Resource Center.
- SAIs with Good Governance:
 - ICT Governance Initiative;
 - SAI-PMF;
 - Strategy, Performance Measurement and Reporting (SPMR); and
 - Crisis and Risk Management.
- SAI Professionals:
 - ISSAIs Implementation Needs Assessment;
 - Professional Education for SAI Auditors (PESA-P);
 - Cooperative Audits;
 - Global Public Goods;
 - SAI Young Leaders (SYL); and
 - Support for quality assurance.
- Relevant SAIs:
 - SAI innovation;
 - Digital education;
 - SDG implementation audits;
 - Leveraging on technological advances (LOTA), and
 - Facilitating Audit Impact (FAI).

³¹ The report can be reviewed at <https://www.idi.no/news/gsr2020-report>. Chapters 5 and 6 deal with capacity building and INTOSAI regions, respectively.

- It should be borne in mind that these activities, of a global nature and eventual implementation in OLACEFS, will be carried out considering our cross-cutting priorities:
 - Culture and leadership in SAIs;
 - SAI communication and stakeholder engagement management, and
 - Inclusion and gender.

Concerning technical aspects, these constitute the core of all IDI initiatives, both based on the technical and methodological rigor in the application of the ISSAI corresponding to that initiative, and in relation to audit matters. The pre-audit training instance covers this technical support, both methodologically and concerning the matter to be audited. To adapt to current times, in the most modern version of its *delivery model*, this aspect has been made more flexible so that, instead of having two clearly differentiated instances of training and auditing, there is a tendency to generate an integrated model of support in education and auditing that, in practice, recognizes that there may be educational instances even when the audit has already begun. In initiatives such as TAI, this approach is very pronounced.

For IDI, there is a set of initiatives that support independent, well-governed, and professional SAIs, and these will continue to be pursued. However, it is understood that for SAIs to continue to be relevant to their citizens, several aspects should be deepened. Therefore the IDI approach in the coming years will incorporate elements of flexibility, agility, and resilience while, at the same time, working on digital deepening, innovation, experimentation, and audit impact. It is understood that these are highly relevant issues that could benefit SAIs in the OLACEFS region, although the formulation of the related initiatives considers the experience and knowledge of several SAIs in the region.”

In conclusion, according to the IDI, these are the themes considered priorities for the 2022-2024 triennium:

- “External control processes: linked to the PESA-P initiative;
- Technologies for control activities: linked to the LOTA initiative;
- Cross-cutting competencies for audits of the SDGs: linked to ISAM (and CASP pilot);
- Leadership and management competencies: linked to the SPMR initiative;
- Personal competencies
- Other themes: initiatives that would contribute to the role of SAIs based on the understanding of *online* environments, support in technology, innovation, and the impact of audits.”

INTER-AMERICAN DEVELOPMENT BANK (IDB)

The IDB has worked with OLACEFS over the past few years on several initiatives and provided various support including:

- Participation in the annual meetings of OLACEFS;
- Support for SAI staff to attend training in SAI PMF, Design Thinking, and other themes such as SICA or events such as CReCER;
- INTOSAI IDI support that benefits OLACEFS members for training in Auditing Sustainable Public Procurement Programs and translation of documents and learning platforms into Spanish (SAI PMF, CASP platform) and the OLACEFS website into English (initial translation);
- Collaboration in the Mapping of Needs and Initiatives in Digital Technology, Data Use and Innovation in the OLACEFS publication;
- Supporting the individual assessments of the SAI PMF, providing guidance through the SAI PMF Independent Advisory Committee, contributing to CEDEIR's strategic plans and publications on the SAI PMF, and contributing/supporting consultants to assist SAIs through the IDI SPMR program;

- Contribution as lecturers or identifying experts to discuss technical themes at events and meetings, and

- Implementation of strengthening projects for individual OLACEFS SAIs.

For this Training Plan, the IDB considers the following themes as priorities:

- Improving transparency and integrity in effective institutions, including SAIs;
- Strengthening national systems (including financial, control, and audit management systems and institutions) for use in IDB-funded projects;
- Use of digital technology and data, and
- Integration of diversity and inclusion.

The Bank also specifies **the main training themes or areas that, according to its assessment, need further development in the OLACEFS member SAIs:**

- External control processes: advanced themes on ISSAI standards, and quality control;
- Public finance: basic concepts for new staff, and advanced ones for management;
- Public contracting: audit of sustainable procurement and procurement programs and systems; technologies for control activities: use of technology in auditing and control (artificial intelligence, data analytics, CAAT for samples, and identification of anomalies in data), work in a virtual world position;

- COVID-19;
- Cross-cutting competencies for SDG auditing of diversity and inclusion programs;
- Leadership and management competencies: quality control reviews, soft leadership skills;and
- Personal competencies: soft skills.

2022–2024 ACTIVITIES SCHEDULE

Table 18 Training activities for 2022–2024

Theme	Modality	Offered by	2022	2023	2024
EXTERNAL CONTROL PROCESSES					
INTOSAI framework of professional pronouncements – IFPP	Virtual Course	SAI Chile	X	X	X
Design of communication strategies for audit products	Virtual Course	SAI Chile	X	X	X
Assurance of quality standards in the audit process	Course in construction	SAI Colombia	X		
Good practices in the consolidation of tax findings in the audit process and preliminary investigations	Course in construction	SAI Colombia	X		
Introduction to financial auditing	Course in construction	SAI Colombia	X		
Information Technology Security Audit	Virtual Course	Costa Rica	X	X	X
Risk-Based Audit	Virtual Course	SAI Ecuador	X		X
Best Practices in Public Contracting Management Control	Specialist Panel	SAI Ecuador	X		X
Human Talent Management Audit	Virtual Course	SAI Ecuador	X		X
Fraud Risk Management	Lecture	SAI Ecuador		X	X
Financial Analysis for Audit Purposes	Webinar	SAI Ecuador		X	
Quality Management Systems Auditing	Virtual Course	SAI Ecuador		X	X
Forensic audit	Lecture	SAI Ecuador			X
Exchange of Experience and Good Practices in Governmental Internal Control	Webinar	SAI Guatemala		X	
Virtual Ethics and Probity Course	Virtual Course	SAI Guatemala	X		
News of internal control in the prevention and detection of irregularities	Virtual Course	SAIs Mexico		X	X
Planning, execution, and reporting	Virtual Course	SAIs Mexico	X	X	X
Overview of the 2030 Agenda for Sustainable Development	Virtual Course	SAIs Mexico		X	X
Introduction to Root-Cause Analysis of Findings	Virtual Course	SAIs Mexico	X	X	X
Methodology for Integrity Risk Assessment	Virtual Course	SAIs Mexico	X	X	X

Table 18 continue

Theme	Modality	Offered by	2022	2023	2024
PROCESOS DE CONTROL EXTERNO (continuación)					
Guidelines for the Execution of Cooperative Audits	Virtual Course	SAI Peru	X	X	X
Search, compilation, and dissemination of technical and academic documents on evidence-based public policies and experimental approaches	Healing of technical and scientific documents	SAI Brazil			X
EXTERNAL CONTROL PROCESSES AND TECHNOLOGY AND INNOVATION					
Sampling Techniques for Audits	Tutored Virtual Course	SAI Argentina	X	X	X
Introduction to Complex Systems Modeling	Information Materials	SAI Brazil			X
EXTERNAL CONTROL PROCESSES AND AUDITED AREAS					
Specialized audit procedure for the application of the principle of valuation of environmental costs	Virtual Course	SAI Colombia	X		
TECHNOLOGY AND INNOVATION AND AUDITED AREAS					
OpenGeoHub: collaborative production of knowledge through open geocontrol platforms	for Mentorship	SAI Brazil	X	X	X
TECHNOLOGY AND INNOVATION					
Introduction to Python	Virtual Course	EFS Chile	X	X	X
Microsoft Excel 2016	Virtual Course	EFS Chile	X	X	X
Web Scraping	Virtual Course	SAI Colombia	X		
Change Management Methodologies for the Digital Transformation of SAIs	Seminar	Buenos Aires	X	X	X
Governance of change and technologies in digitalization projects in SAIs	Workshop	Buenos Aires	X	X	X
International Seminar on Data Analysis in the Public Administration	Seminar	EFS Brasil	X	X	X
Data analysis guide in external control activities	Script	EFS Brasil	X		
Use of MOOC in conjunction with inverted classrooms to scale up technology education for SAIs: the Brazilian case	Paper	EFS Brasil		X	
Course Introduction to Geotechnologies Applied to Government Auditing – Data Visualization	Virtual Course	EFS Brasil			X

Table 18 continue

Theme	Modality	Offered by	2022	2023	2024
CONTROLLED AREAS					
Introduction to gender equality and non-discrimination	Virtual Course	SAI Chile	X	X	X
Financial Tools for Management Control and Transparency	Webinar	SAI Ecuador	X		
Management Auditing with Focus on Development Goals	Specialist Panel	SAI Ecuador		X	
Exchange of Experience and Good practices	Webinar	SAI Guatemala	X		
Exchange of Experience and Good Practices on "Risk Control"	Webinar	SAI Guatemala	X		
Open Contracting Data Standard (OCDS)	Workshop	SAI Venezuela	X		
Data collection and pre-processing: using public procurement cases	Workshop	SAI Venezuela	X		
Introduction to human rights for control	Webinar	SAI Brazil			X
OTHER POINTS					
Drafting documents	Virtual Course	SAI Chile	X	X	X
Microsoft Word 2016	Virtual Course	SAI Chile	X	X	X
Time optimization	Virtual Course	SAI Chile	X	X	X
Soft skills	Virtual Course	Costa Rica	X	X	X
Strategic Management of Human Talent by Competencies	Virtual Course	SAI Ecuador	X		
Assurance of Internal Control	Specialist Panel	SAI Ecuador	X	X	X
Emotional Intelligence in Control	Virtual Course	SAI Ecuador	X		
Control Model in Open Government	Webinar – Specialist Panel	SAI Ecuador	X		
Knowledge Management	Virtual Course	SAI Ecuador		X	
Negotiation and Conflict Management	Virtual Course	SAI Ecuador		X	
Integrity and Ethical Dilemmas	Specialist Panel	SAI Ecuador		X	X
The international regulations of Supreme Audit Institutions	Virtual Course	SAIs Mexico	X	X	X
Effective Time Management	Virtual Course	SAI Peru	X	X	X



Generating Public Value
with Good Auditing Practices