



**ORGANIZATION OF LATIN AMERICAN AND THE CARIBBEAN  
SUPREME AUDIT INSTITUTIONS (OLACEFS)**

Technical Committee of Accountability

**SUPREME AUDIT INSTITUTIONS AND  
ACCOUNTABILITY**

*Draft Guideline Manual for the implementation  
of the principles on Accountability of Asunción  
Declaration,*

**2013**

## ORGANIZATION OF LATIN AMERICAN AND THE CARIBBEAN SUPREME AUDIT INSTITUTIONS (OLACEFS)

Minister Augusto Nardes  
PRESIDENT – Court of Accounts of the Union, Brazil  
Presidency of the OLACEFS

Ramiro Mendoza Zúñiga  
Comptroller General of the Republic of Chile  
Executive Secretariat of the OLACEFS

### Technical Committee of Accountability (CTRC)

Dr. Horacio Pernassetti  
AUDITOR GENERAL – NATIONAL AUDIT OFFICE OF THE REPUBLIC OF ARGENTINA  
COMMITTEE PRESIDENT

#### Members

Lic. Gabriel Herbas Camacho a. i.  
GENERAL COMPTROLLER OF THE PLURINATIONAL STATE OF BOLIVIA

Lic. Ramiro Mendoza Zúñiga  
GENERAL COMPTROLLER OF THE REPUBLIC OF CHILE

Lic. Martha Acosta Zúñiga  
GENERAL COMPTROLLER OF THE REPUBLIC OF COSTA RICA

Lic. Gladys María Bejarano Portela  
GENERAL COMPTROLLER OF THE REPUBLIC OF CUBA

Lic. Nora Segura de Delcompare  
GENERAL COMPTROLLER OF ACCOUNTS OF GUATEMALA

Lic. Miguel Ángel Mejía Espinoza  
PRESIDENT OF THE COURT OF ACCOUNTS OF THE REPUBLIC OF HONDURAS

C.P.C. Juan Manuel Portal Martínez  
SUPERIOR AUDITOR OF THE FEDERATION OF MEXICO

C.P.C. Fuad Khoury Zarzar  
GENERAL COMPTROLLER OF THE REPUBLIC OF PERU

Dr. Siegbert Rippe Kaiser  
PRESIDENT OF THE COURT OF ACCOUNTS OF THE REPUBLIC OF URUGUAY

### GIZ COOPERATION PROJECT - OLACEFS' STRENGTHENING

GIZ-OLACEFS-CTRC Consultant: Luis Fernando Velásquez Leal(\*) – [lfvelasquez@ac-colombia.net](mailto:lfvelasquez@ac-colombia.net)  
Technical Support and Assistance: Miriam Insausti – National Audit Office of The Republic of Argentina



Report sponsored by GIZ-OLACEFS Project

(\*) The views expressed hereby are the sole responsibility of the author and do not involve GIZ's institutional position.

## CONTENT

### INTRODUCTION

INTRODUCTION .....	4
I. Tools for application of the principles of accountability contained in Asunción Declaration .....	6
<i>Principle 1. Accountability is the basis of a good governance</i> .....	6
<i>Principle 2. Obligation to inform and justify</i> .....	7
<i>Principle 3. Comprehensiveness of the accountability system</i> .....	9
<i>Principle 4. Transparency of information</i> .....	11
<i>Principle 5. Sanction for noncompliance</i> .....	12
<i>Principle 6. Active citizenship participation</i> .....	13
<i>Principle 7. Comprehensive legal framework for accountability</i> .....	14
<i>Principle 8. SAIs Leadership</i> .....	15
II. Reference Material .....	17

## INTRODUCTION

OLACEFS' Technical Committee of Accountability, with the support of GIZ, developed the study "Scope of Institutional Control and Accountability in Latin America" in 2013, in order to expand the applicability of Asunción Declaration and facilitate a better understanding of the matter by governmental, legislative and community sectors.

As a result of this study, which involved seventeen out of twenty two Supreme Audit Institutions (SAI) members of OLACEFS<sup>1</sup>, several challenges related to the need to strengthen accountability in the region were indentified, namely: 1. Expand the scope of the existing regulatory framework to improve the performance and results of institutional accountability; 2. Improve institutional technical capacity; 3. Open and strengthen opportunities for interaction with citizenship and the media; 4. Develop technological improvements in the information systems and increase the use of information technologies and communications; 5. Ensure the availability of physical, human and financial resources; and 6. Develop institutional and social incentives for the establishment of an integrity, transparency and accountability culture.

In response to the need to incorporate practical tools for the implementation of the *Accountability Principles* contained in Asunción Declaration, the present draft *Guidelines for Implementation of Accountability Principles of Asunción Declaration* is aimed at providing supplies to strengthen the leadership capacity of the Supreme Audit Institutions of the region in the implementation of an effective accountability system.

Following the principles of Asunción Declaration, this manual shall guide the action of the SAI through the proposal of actions for the implementation of these principles.

Note that this guideline manual is a practical tool referred to the actions the SAI may develop for the implementation of the principles of Asunción Declaration. Therefore, you may adapt or adjust the indications and recommendations suggested according to the institutional conditions, resources and opportunities.

Finally, we want to acknowledge the valuable contribution of the SAIs involved in the identification of good accountability practices developed in the region, which facilitated the preparation of this guideline manual and to the officers and employees of the General Audit of Argentina and to the Court of Accounts of the Dominican Republic and civil organizations that contributed to the various sessions for validation of the contents of this guideline manual which we submit hereby for your consideration.

In order to enrich the discussion on the usefulness, timeliness and relevance of the contents of this draft manual and incorporate the contributions of SAIs members of OLACEFS, kindly send us your comments to the Technical Committee of Accountability to the following institutional e-mail: [INSAUSTI@agn.gov.ar](mailto:INSAUSTI@agn.gov.ar)



<sup>1</sup>The characterization of accountability was carried out from the analysis of information reported by SAIs of Argentina, Belize, Bolivia, Chile, Colombia, Costa Rica, Cuba, El Salvador, Guatemala, Honduras, México, Panama, Paraguay, Peru, Puerto Rico, Uruguay and Venezuela contained in the document *Scopes of institutional control and accountability in Latin America*, prepared by the Technical Committee of Accountability.

DRAFT

## ***I. Tools for application of the principles of accountability contained in Asunción Declaration***

In this section you will find the “Principles on Accountability” established in Asunción Declaration at OLACEFS’ XIX General Assembly held in 2009, in Asunción, Paraguay. You will also find the actions to be taken for the implementation of these principles.

### ***Principle 1. Accountability is the basis of a good governance***

The link between the political power and citizenship should have mechanisms to enable an interaction that guarantees governments respond to the interests of those they represent.

SAIs constitute the basic premise of accountability as they are responsible for the supervision of the Public Treasury.

SAIs play a surveillance role related to the adequate operation of the accountability system.

#### **Actions for the implementation of this principle**

1. Promote, at government agencies level and before the legislative power, the analysis between the quality of accountability and the improvement of public policies.
2. Identify the limiting aspects of accountability.
3. Based on the results of the institutional control, generate synergies in order to improve planning of governmental management, taking into account as follows:
  - a. The consistency and coherence among the strategic objectives of the government, operational and government agencies plans.
  - b. The clarity in setting objectives and goals as well as the correlation among them.
  - c. The use of appropriate management indicators that allow the assessment of the scopes and results of public policies.
4. Promote the improvement of accounting records and the creation of accountability standards to facilitate the correlation between forecasted and achieved goals.
5. Promote the institutionalization of specialized studies to improve understanding of accountability and its impact on public policies with the participation of scholars and experts as well as civil society organizations.



1. Promote the use of institutional web sites to inform stakeholders about the institutional management. Request government agencies and the legislative power the publication, as appropriate, of the following information:

- a. Expenses budget, corresponding, at least, to the two previous years, approved and executed. The inclusion of an explanatory text should be requested.
- b. Annual Investment Plan in force. The inclusion of an explanatory text should be requested.
- c. Revenue budget in force, approved and executed. The inclusion of an explanatory text should be requested.
- d. Budget in force, approved and executed. The inclusion of an explanatory text should be requested.
- e. Audit reports issued by SAIs.
- f. Institutional improvement plans resulting from comments, recommendations or audit provisions and their progress.
- g. Monitoring, follow-up and control reports generated by other supervisory authorities.
- h. Perform control exercises based on the analysis of the accuracy of the information published.

Remember that this action is also applicable to the SAI, as appropriate.

2. Promote the generation of explanatory reports, which provide elements of analysis on accountability, addressed to different stakeholders. Note that the report should contain the objectives and goals laid out in detail; those actually achieved; the detail of the differences and the explanation or justification of differences in the results, in terms of efficiency, effectiveness and economy.
3. Support the accountability report before the legislative power and submit it for information to the President of the Republic and his team of ministers in order to make known first-hand, the results of the fiscal year assessed, with emphasis on its implications regarding public finance management and the impact on public policies.
4. Promote the implementation of mechanisms to optimize the scope of the sanction as part of the accountability exercise.

**What other additional aspects do you think should be considered?**











---

---

---

## ***Principle 6. Active citizenship participation***

SAIs shall strengthen their strategies, links and mechanisms of communication and interaction with civil society.

SAIs shall train their officers to be real and effective “comptrollers” before citizenship.

SAIs shall contribute to the construction of an institutional framework that provides appropriate and effective access to state information.

SAIs shall carry out the necessary actions to improve public knowledge about the rationale of the control system in order to help citizens to properly exercise his/her role in the system.

### **Actions for the implementation of this principle**

1. Provide an office or unit for contact with the citizenship that performs information and guidance functions regarding institutional offer, citizen participation and accountability.
2. Promote the establishment of cooperative agreements with civil organizations based on the observance of confidentiality, objectivity and responsibility principles.
3. Lead a capacity building strategy addressed to public officers, citizens and civil organizations aimed at improving understanding of the accountability concept and scope.
4. Evaluate strategies regarding the approach to citizenship and strengthen programs in accordance with conceptual frameworks of citizenship participation in fiscal control and accountability, accepted by OLACEFS.
5. Encourage the establishment and strengthening of civil society organizations that promote social control, citizen monitoring and social audit, particularly of those interested in the citizenship observance of recommendations or regulations generated by SAIs.









## ***II. Reference Material***

In order to facilitate further knowledge of the topics covered in this guide, we suggest you to consult the following documents:

- ✓ Principles on Accountability - Asunción Declaration -2009, available at: [http://www.olacefs.com/Olacefs/ShowProperty/BEA%20Repository/Olacefs/Documentos/2009/DOC\\_200910\\_01](http://www.olacefs.com/Olacefs/ShowProperty/BEA%20Repository/Olacefs/Documentos/2009/DOC_200910_01)
- ✓ INTOSAI GOV 9160 called "Strengthening Good Governability of Public Goods: Basic Principles for its implementation."
- ✓ INTOSAI GOV 9100: Guidelines for Internal Control Standards for the Public Sector, available at <http://www.intosai.org/issai-executive-summaries/view/article/intosai-gov-9100-guidelines-for-internal-control-standards-for-the-public-sector.html>
- ✓ ISSAI 20. "Principles of transparency and accountability" visit: [es.issai.org/media/14499/issai\\_20\\_s\\_.pdf](http://es.issai.org/media/14499/issai_20_s_.pdf)
- ✓ ISSAI 21 "Principles of transparency and responsibility: Principles and Best Practices" available at: [es.issai.org/media/14503/issai\\_21\\_s\\_.pdf](http://es.issai.org/media/14503/issai_21_s_.pdf)
- ✓ Technical Committee of Accountability-OLACEFS. "Supreme Audit Institutions and Accountability: Generating a common ground for strengthening the external control in Latin America." 2013, in: <http://ctrc.agn.gov.ar/?q=node/29>
- ✓ Technical Committee of Accountability-OLACEFS. "Guide to Public Accountability of the Institutional Management of SAIs to Citizenship". 2013, at: <http://ctrc.agn.gov.ar/?q=node/29>