

December 9, 2013

The 23rd OLACEFS General Assembly, gathered in Santiago de Chile on International Anti Corruption Day, **CONSIDERS:**

That societies today have developed governance structures that create relationships with a greater scope in political, economic and social spheres, in the context of strengthening democracies globally.

That within this framework the prominence of the citizen has steadily increased so that the voter now participates actively in public debate and in the definition, design, execution and evaluation of policies.

That a democracy of high quality is built with the active voice of all and the full willingness of institutions and representatives to be accountable for their actions in a context where citizens have increased their demands on authorities concerning the use of public resources and the predominance of public interest over that of the individual.

That furthermore the new demands on institutions and authorities for adequate accountability, full transparency and the making public of information that affects the general interest, implies new challenges for the Supreme Audit Institutions (SAIs).

That notwithstanding there is a clear deterioration of trust amongst citizens in the institutions, putting at risk the progress made in terms of the quality of democracy.

That the SAIs have managed on various occasions to establish links with citizens and other parties concerned, with a view to affiliating their own institutional control with social control, as a result of which they have managed to maintain and even strengthen levels of trust.

That, in the regional context, the SAIs of Latin America and the Caribbean have made significant progress in building this new relationship with the citizenry, as set out in the Declaration of Asuncion on the Principles of Accountability.

That in turn the role played by SAIs in the fight against corruption, in the context of their legal powers, leads to the enhancement both of their own legitimacy and of the trust placed in them by citizens.

That in this area it is necessary to consider that together international anti-corruption conventions have reconfigured the role of SAIs in promoting integrity, including the awareness that corruption is an infringement of human rights.

That given all the above, SAIs are now expected not only to perform their classic fiscal control role, but also to contribute with their expertise to the development of good government.

That in order to better fulfill this role, SAIs must explore and develop means of communication and joint work with - and/or - complementing the citizenry, with a view to generating synergies that maximize the social control allied to the SAIs' audit work.

That the effective and transparent performance of SAIs is an important objective for the actors that together make up good government, due to the special contribution of the institutions to creating trust and new institutional legitimacy.

That in order for the SAIs to effectively fulfill this new role they need a set of regulatory, organizational and instrumental conditions, not all of which are currently in force or operative.

The 23rd OLACEFS General Assembly, on International anti corruption day, **DECLARES:**

### I.- OLACEFS today: stocktaking and challenges, 50 years on

**First:** OLACEFS is the benchmark and mouthpiece of Latin American and Caribbean SAIs and the regional INTOSAI group for the continent, whose main function since its foundation has been the promotion of good government, public ethics, probity and accountability.

**Second:** After 50 years of uninterrupted activity OLACEFS is in a position to appraise its history satisfactorily, taking into account in this evaluation the substantial contribution it has made to improving technical and professional standards of the practice of public auditing and fiscal control.

**Third:** The value OLACEFS has added to tax control in Latin America and the Caribbean is based on the valuable contribution made by its committees, commissions and working groups, especially in opening new fields of action for compliance, financial and performance audit, in developing coordinated audits and introducing international auditing standards; in promoting collaborative strategies with civil society to create social and institutional controls and increasingly widespread transparent and reliable accountability; and in developing and incorporating modern management standards supported by the intensive use of information and communications technologies.

**Fourth:** OLACEFS has reached a level of maturity that allows for the consolidation of the institutional reforms it has been subject to in recent years, especially in terms of its ability to serve the member SAIs which have conferred quality, opportunity and solvency.

**Fifth:** OLACEFS will continue to take up the challenges posed by the highest demands citizens make of their public authorities, particularly in the fight against corruption, the development of a culture of transparency and the active involvement of citizens in the processes of public debate.

### II.- The mandate of SAIs, pursuit of good governance, fight against corruption and partnership with citizens

**Sixth:** OLACEFS has sought to advance good governance in the framework of the national mandates of its members, with an emphasis on the proper exercise of fiscal control. However the extent of international regulatory instruments - in particular the UN Convention against Corruption - to further the fight against corruption, requires the highest standards of probity, transparency and accountability to be considered.

**Seventh:** This will require OLACEFS to support the strengthening of the role of SAIs to help raise ethical standards in Latin America and the Caribbean.

**Eighth:** OLACEFS will support, in the same fashion, SAIs that have such powers explicitly included in their mandates and those that carry out tasks in the context of inter-agency coordination, on the basis that promoting probity and honesty does not require explicit articulation given that confronting this affliction is the job of everyone.

**Ninth:** OLACEFS will facilitate the development of diverse forms of relationship and good practices in the managing of and collaborative work with citizens and civil society, especially in facilitating their complaints, providing useful and accessible information based on open data and including them in the audit cycle, thus delivering and complementing the Declarations of Cartagena de Indias and Asuncion and ISSAI 1,10,12,20 and 21.

**Tenth:** OLACEFS will support its members with a view to strengthening the advisory and collaborative role of SAIs with respect to audited entities as a strategy to spread a culture of integrity and as a complement to the audit function.

### III.- Update of OLACEFS and member SAIs

**Eleventh:** OLACEFS has developed and launched its Strategic Plan 2011 - 2015, which amongst other matters considers the renewal of its regulatory framework, the strengthening of its organization and the development of high performance standards that will enable it to work towards becoming a model institution that sustainably contributes to capacity building amongst member SAIs.

**Twelfth:** In the context of the above, OLACEFS seeks to develop the necessary institutional capacities to comply with the new more complex and demanding role of today's SAIs, especially in matters such as challenges regarding human talent, audit tools and the modernization of management capabilities.

**Thirteenth:** OLACEFS will resolutely support member SAIs converge towards results-oriented management, optimizing the necessary processes for making available to citizens quality products in a timely manner, in the belief that a renewed fight for an honest and transparent public sector requires SAIs with high quality performance.

**Fourteenth:** OLACEFS will develop a Knowledge Management System that allows for the exchange of knowledge and experiences amongst SAIs in the region, especially in terms of control of corruption, transparency, accountability and citizen participation.

### IV.- Adherence to INTOSAI principles

**Fifteenth:** OLACEFS recognizes the value of United Nations Resolution 66/209 of December 22, 2011, and member SAIs undertake to promote and disseminate it in their respective countries in order to bring about what is outlined therein.

**Sixteenth:** OLACEFS adheres to the Declarations of Lima, in terms of the Fundamental Principles of Auditing; of Mexico, capturing the essential value of independence; of South Africa, on International Standards for SAIs; and Beijing, concerning the Promotion of good Governance by SAIs. OLACEFS also undertakes to encourage member SAIs to implement under the guidance of its statutes the standards established in the principles that define these international instruments.



EFS de Argentina



EFS de Bolivia



EFS de Brasil



EFS de Chile



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EFS de Costa Rica



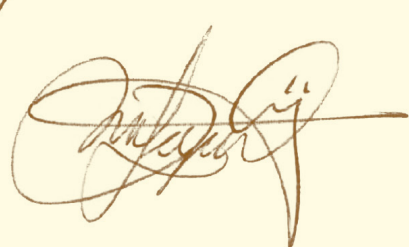
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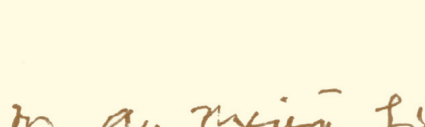
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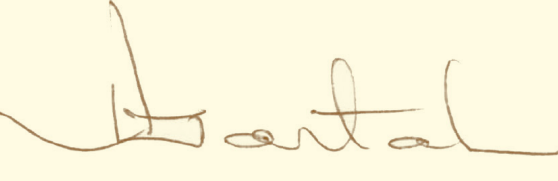
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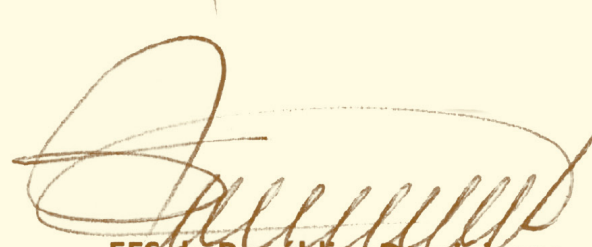
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