



ANTI-CORRUPTION TOOLKIT

Task Force Audit and Ethics – EUROSAT
Luxembourg, September 17 – 18, 2013



What it is and which are its goals

I. Toolkit

- A Handbook which contains a selected number of Anti-corruption instruments developed by LAC SAIs.

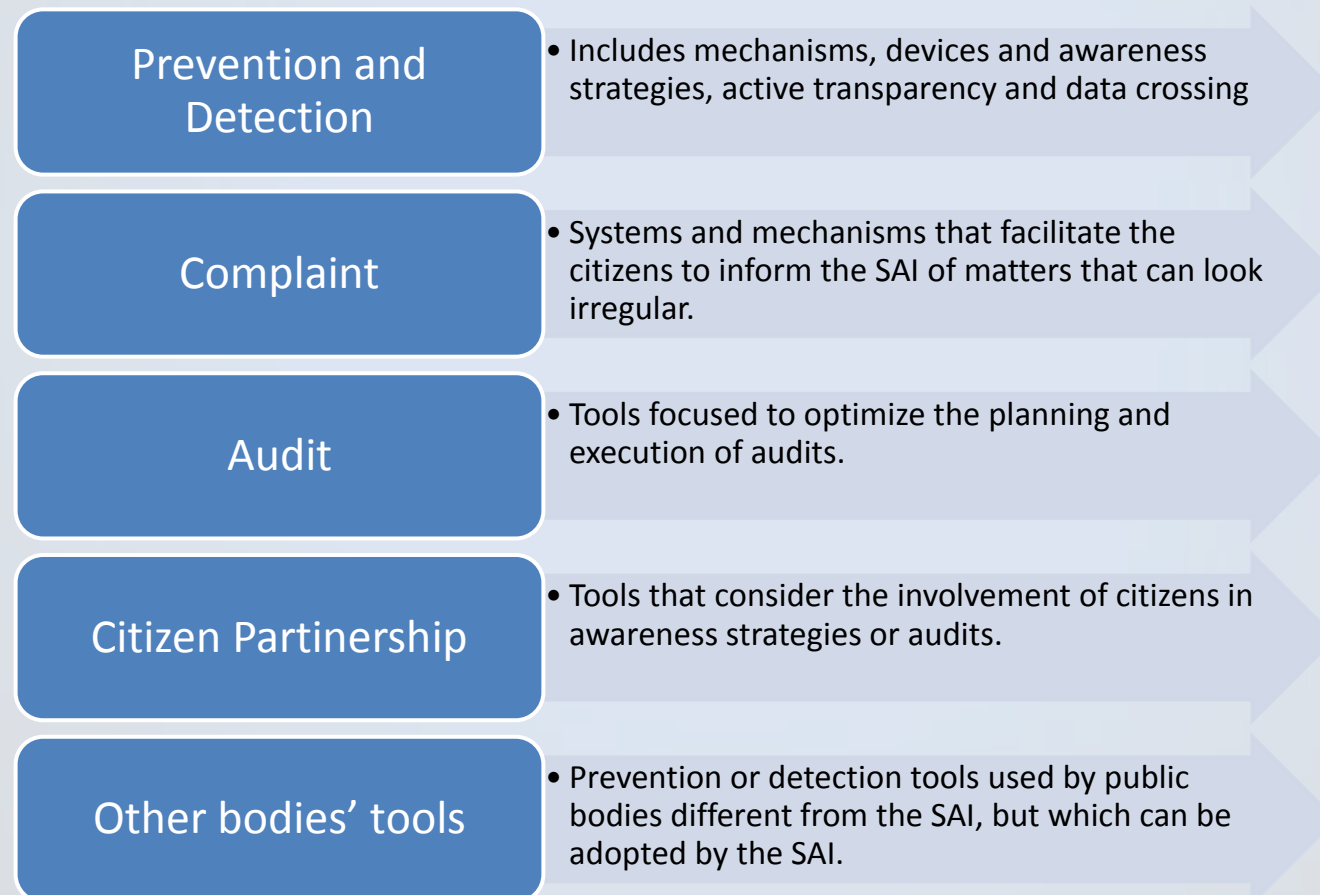
II. Its content

1. Detection and prevention tools
2. Complaint tools
3. Auditing tools.
4. Citizen partnership tools
5. Others *bodies'* tools

III. Goals

1. To show a certain number of innovative, useful and feasible tools
2. To make visible LAC SAIs job and the technical effort done by their team

Examples of the tools: Detecting corruption



Example of the tools: Detecting and preventing corruption

Country	Institution	Tool
Argentina	General Audit Office of the Nation	Integrated institutional communication program
Brazil	Federal Court of Accounts	Register of Disqualified
Costa Rica	General Comptroller of the Republic	Inconsistencies System of Affidavits (sworn statements)
Cuba	General Comptroller of the Republic	Risk Prevention Plan
Honduras	Supreme Court of Accounts	Probity and Ethics Committee
Honduras	Supreme Court of Accounts	Integrated System of Disclosure of Revenue, assets and liabilities.
Peru	General Comptroller of the Republic	Prevention Program for election time
Peru	General Comptroller of the Republic	Verification of Disclosure of Income and assets
Venezuela	General Comptroller of the Republic	Register System of authoroties and bodies
Venezuela	General Comptroller of the Republic	Affidavis/sworn net assest staments system on electronic format
Venezuela	General Comptroller of the Republic	Register system of public authorities

Register of Disqualified - BRAZIL

This register has information of people that has been penalized with ban to hold or perform public functions as a result of serious irregularities committed. The register is public and is located on the FCA website for any inquiry on this matters of anyone.

Prevention Program for election time - PERU

Precautary basis on the correct and efficient use of public assets and resources during elections, taking cases reported by different actors of the civil society and identifying the functional performance of the authorities and public servants for electoral purposes.

Guide and encourage at the national level documented procedure regarding management transfer, conducted by the officers or the head of the body during elections, in order to inform the new elected head of the body the accountability of the funds or property of the state under his/her position, as well as management results.

Example of the tools: Complaint

Country	Institution	Tool
Brazil	Federal Court of Accounts	Ombudsman and Citizen Complaint
Chile	General Comptroller of the Republic	Comptroller Office and Citizen: Control and Complaints <i>on line</i>
Costa Rica	General Comptroller of the Republic	Electronic Complaint
El Salvador	Court of Accounts of the Republic	Instrument for the Civil Complaints
Honduras	Supreme Court of Accounts	Civil Complaints System
Mexico	Federal Supreme Audit Office	Ethics telephone lines and website for Civil Complaints
Peru	General Comptroller of the Republic	National System of Complaints

Comptroller Office and Citizen: Citizen Control and Complaints on line **- CHILE**

The aim of this initiative is that the citizen becomes a contributor to the audit work done by the Comptroller General Office of the Republic, sending their suggestions and complaints through online forms.

Example of the tools: Audit

Country	Institution	Tool
Brazil	Federal Court of Accounts	Intranet of Information
Chile	General Comptroller of the Republic	Massive Crossing of Database Administrated by the Public bodies
Chile	General Comptroller of the Republic	Municipal Budgetary Execution “Traffic lights”
El Salvador	Court of Accounts of the Republic	Goverment Auditing Manual
El Salvador	Court of Accounts of the Republic	Specifis Internal Control Tecnichal Rules
Peru	General Comptroller of the Republic	Accountabilities System

Municipal Budgetary Execution Traffic lights - CHILE

The aim of this tool is to inform the citizen of the general status of the fulfilment of the financial and accounting information report that each municipality must submit to the comptroller body, they also have to report the respective budget execution.

The portal allows to know how their budget has been executed by each city hall. You can see from personnel expenditures, consumer goods and services, to health and education. Also details the income received by the municipality for concepts such as traffic permits, traffic fines or advertising.

Example of the tools: Citizen Partnership tools

Country	Institution	Tool
Colombia	General Comptroller of the Republic	Forum of Citizenship Interest “Fight against Corruption
Paraguay	General Comptroller of the Republic and Judiciary Studies Centre (Centro de Estudios Judiciales)	Campaign: “Demand. Audit. Complaint.”
Peru	General Comptroller of the Republic	Young Audits Program

Campaign: “Demand. Audit. Complaint” – PARAGUAY

Nutritional Supplements and School Supplies programs in Paraguay are directed at the poorest school population of the country and those programs have generated an important social cost because of the irregularities on the development of its.

The campaign aimed to awareness the public about the effects that corruption have in the education system and the importance of that all the school community get involved in the control processes of the State programs, especially those of Nutritional supplement, also called glass of milk or school lunch, and school tit, also known as School Backpack.

The result has been the active involvement of parents and students in monitoring the development of these programs.

Young Audits Program– PERU

Development of citizen monitoring activities done by students in their final years of secondary, who accompanied by their teachers, prepared, executed and reported the results of the "school oversight committees" carried out in their educational institutions, to the Local Education Management Units (UGEL), to the municipality and their local Police

Example of the tools: Other bodies' tools

Country	Institution	Tool
Argentina	Anti-Corruption Office	Sworn Asset Declaration System of Public Officials
Ecuador	Citizen Participation and Social Control Commission	Accountability Referencial Guideline
El Salvador	Transparency and Anti-Corruption Sub-Secretary	Executive Branch Bodies Accountability
Mexico	Civil Service Secretary (Secretaría de la Función Pública)	Alert System: Asset Declaration of Public Officials
Mexico	Civil Service Secretary	OMEXT (Spanish): Asset Declaration of Public Officials

Interesting issues

- ❑ Issues that make a difference in LAC: citizenship and civil society
- ❑ Social and institutional control: partnership
- ❑ ITs
- ❑ Beyond Audits



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