

OLACEFS
Capacity-Building Plan
2016-2018

Preliminary Version

Summary

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INTRODUCTION

When Brazil's Federal Court of Accounts (TCU¹) became Chair of the Capacity Building Committee (CCC²) of the Organization of Latin America and Caribbean Supreme Audit Institutions (OLACEFS³) in the beginning of 2016, it established a bold and broad agenda focused on strengthening the Committee, with a view to interinstitutional cooperation and professional development in every Supreme Audit Institution (SAI) in the region. This pragmatic approach reflects the need to broaden the range of initiatives aiming to build capacities and increase professional technical skills.

Many educational activities have been carried out this year, in accordance with guidelines from previous years combined with strategic initiatives introduced by the TCU's candidacy to chair the Committee. These activities include more than 20 eLearning courses, coordinated audits in various phases, a high-level seminar on Information Technology and Sustainable Development Goals (SDGs), a three-day innovation workshop for technical staff of all regional SAIs, and the publication of a diagnosis of regional capacity-building needs based on a robust methodology and extensive SAI participation.

For the remainder of the 2016 to 2018 period, the CCC plans to provide continuity to longtime activities, but also to undertake completely new and innovative initiatives that will demand considerable financial and human resources.

The Committee, currently comprising the SAIs of Argentina, Brazil, Chile, Colombia, Costa Rica, Ecuador, Mexico, Panama, Paraguay, Peru, Dominican Republic, and Uruguay, benefits from ongoing contributions from these countries, such that OLACEFS capacity development gains in recognition regionally and internationally.

It is critical to note that the activities proposed in this Plan are contingent on support from SAI members of the CCC, the availability of OLACEFS funds, and the financial and technical support of multilateral organizations. In other words, this Plan should be understood as a proposition and the Committee Chair can only guarantee that specific programs and initiatives will be carried out to the extent that the conditions of availability of funds and active participation apply.

¹ *Tribunal de Contas da União*, or TCU

² *Comité de Creación de Capacidades*, in Spanish

³ *Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores*, in Spanish

In preparing this Capacity Building Plan, various sources were considered. The essential sources for elaboration of the document were:

- Diagnosis of Capacity-Building needs: carried out by the CCC in the first semester of 2016, which brought important inputs to prioritize topics of interest for the SAls in the region
- Candidacy paper of SAI Brazil for the CCC Chairmanship: drafted based on many years of active participation and contributions to the CCC, as Chair of OLACEFS, and close work with various INTOSAI bodies
- CCC practice from previous years: chosen among the initiatives with higher impact and adherence to the development needs of SAls, focused especially on eLearning courses already developed and offered in the region

In addition, CCC drew on information from documents of strategic partners.

- OLACEFS Strategic Plan: defines capacity-building goals for the region for the period 2017 to 2022
- INTOSAI Strategic Plan: the 2017 to 2022 plan also contains specific objectives related to capacity building worldwide
- IDI Strategic Plan and Work Plans: The INTOSAI Development Initiative (IDI), in its strategic plan for the 2014 to 2018 period and in its work plans, reinforces the need for SAI capacity building and proposes innovative solutions to enhance performance, independence and professionalism of SAls
- CBC Work Plan: INTOSAI's Capacity Building Committee (CBC) establishes capacity-building objectives and initiatives as priorities for the 2014 to 2016 period
- KSC Work Plan: INTOSAI's Knowledge Sharing Committee (KSC) also establishes, in its 2014 to 2016 work plan, goals related to capacity building

The present document is organized in two major chapters. The first is devoted to presenting the results of the diagnosis of capacity-building needs carried out in the first semester of 2016, with the participation of more than 70% of regional SAls. The second chapter is the capacity-building plan itself and establishes the basic programs and concrete activities that will be developed and offered through the end of 2018.

However, before delving into these chapters, it is important to consider related issues that impact the Plan. Thus, the following sections of this Introduction are: alignment

of CCC activities with the broader INTOSAI community; a request for outside contributions with a view to improving the proposals herein; a focus on innovation, which impacts the definition of various activities; the postgraduate program, which will be planned and developed during the Plan's three-year period; and the capacity-building cycle, which provides the theoretical framework for CCC activities.

Alignment with INTOSAI

OLACEFS is recognized as being one of the most active and innovative INTOSAI regions. Coordinated audits and eLearning courses receive special attention. In collaboration with the Presidency and Executive Secretariat of OLACEFS, the CCC works to strengthen ties with the CBC and the IDI. The participation of the CCC Chairmanship in CBC meetings is an important opportunity to identify and consolidate fronts for cooperation.

The CCC recognizes the leadership role exercised by the IDI and the CBC at an international level and considers the plans and proposals of these entities to be reference points for its activities. The global scope of today's problems demands that entities no longer work in isolation, but rather seek shared solutions with a broader reach.

This Plan, therefore, is grounded on shared visions between the CCC, on the one hand, and the working plans of the IDI and the CBC, on the other. INTOSAI, through the IDI, CBC, and KSC, develops initiatives for the development of distance-learning programs, promotes partnerships to develop postgraduate programs, encourages competitions to stimulate innovation in the fields of government auditing and citizen participation, promotes the need for certification for government auditors, among other programs with which these Plan is aligned. As detailed in the next section, the CCC hopes to receive substantial outside contributions to the preliminary version of this Plan that will more closely align it to international initiatives.

As concrete mechanisms for cooperating with other INTOSAI regions and multilateral institutions, the CCC plans, among other initiatives, to translate some eLearning courses to English to make them available to SAIs in other parts of the world. In offering English-language courses to other regions, the CCC plans to work with them to identify professionals from their SAIs that may work as tutors in these courses.

Conversely, the CCC hopes to identify and gain access to some of the best eLearning courses available internationally or in other regions, translate them to Spanish, and offer them to OLACEFS SAIs.

Request for Contributions

This document, based on complementary sources of information and ideas, materializes the intentions presented on occasion of the SAI Brazil's candidacy to Chair the CCC. At that time, in 2015, the TCU established a challenging agenda that is now translated as this current capacity-building plan that extends through 2018. It is thus a strategic document for OLACEFS, since it consolidates proposals that ultimately seek to bring about real gains in capacities and professionalization in the region's SAIs that may in turn deliver significant and sustainable benefits to society.

Throughout this year, contributions from partnering SAIs were critical to the attainment of positive results in the CCC. One example occurred in the diagnosis of capacity-building needs, during which the SAIs of Chile, Ecuador, and Mexico worked alongside the Committee Chair to conduct interviews with the other SAIs, with a view to further exploring information obtained in the first phase of the diagnosis.

Horizontal cooperation has also been important in the offering of eLearning courses in the region. The CCC has supported and registered various instances of participation of auditors from SAIs of Argentina, Chile, Colombia, and Paraguay working alongside Brazilian tutors in distance learning courses developed for OLACEFS. Currently, the SAIs of Brazil, Chile, Colombia, Costa Rica, Ecuador, Mexico, Peru, and Venezuela directly offer eLearning courses to the region.

Due to its strategic importance, the CCC recognizes the need to count on contributions from partner institutions, so that the capacity-building plan best captures opportunities and meets needs for the region. In this regard, the proposals presented herein are still subject to suggestions, refinements, and further detailing, and may even add new initiatives and programs.

By publishing and sharing a first version of this document with strategic partners, the CCC sees an opportunity to thus improve the proposals, incorporate innovate ideas, and maximize the impact of efforts by identifying synergies and complementary initiatives in the development of solutions that share common objectives.

In practical terms, this document is therefore open to contributions, for a limited time, in order to incorporate suggestions, improvements, and recommendations from partners within and outside of the CCC in a timely fashion.

Specifically, the CCC Chair requests feedback and contributions from CCC members, other SAIs and OLACEFS committee, other INTOSAI regions, the CBC, IDI, and KSC and other INTOSAI bodies, and cooperating institutions such as the German Cooperation Agency (GIZ), the Inter-American Development Bank (IADB), and the World Bank, among others. The deadline for receiving these contributions is October 26, 2016, which will allow the CCC Chair to publish a second, definitive version of the Plan in time for the upcoming INTOSAI Congress (INCOSAI) in early December.

Focus on Innovation

There is a worldwide gap in research on topics related to government oversight and the CCC is well positioned to contribute to closing it. The TCU's capacity-building institute will encourage and support the coordination of regional efforts in this regard. Some measures to stimulate research and innovation in external oversight include the Innovation Workshop, the contest open to the community to develop social media games for fostering citizen participation, the design thinking course, the international seminar on data analysis, and the workshop on geotechnologies applied to auditing, as detailed in subsequent chapters of this document.

Technological and pedagogical innovation are among the guiding principles for CCC activities. Through innovative solutions, the Committee seeks to substantially increase the quantity of auditors participating in educational activities, in addition to obtaining qualitative advances in meeting capacity-building demands.

In 2017, the CCC will develop a groundbreaking Massive Open Online Course (MOOC) on the Sustainable Development Goals (SDGs). This topic has been identified as a priority in the diagnosis conducted by the CCC in 2016, which it hopes to produce in English and Portuguese, in addition to Spanish, and thus make it available not only to OLACEFS, but to various INTOSAI regions. This experience will allow the Committee to assess the costs and benefits of MOOCs for SAIs and, as the case may be, decide to develop one or more additional MOOCs in high priority topics identified in the diagnosis on capacity building needs.

Incorporating videos into traditional eLearning courses is another planned pedagogical innovation. In 2016, an eLearning course on Risk Management for Leaders is

being developed, which will meet a demand diagnosed in the Annual CCC Meeting. The course will include a short video—approximately three minutes long—with narration and subtitles in Spanish, which will allow the CCC to conduct a cost-benefit analysis of using this resource, considering its impact on the meeting instructional objectives and assessing the quality of the Internet connection of participants. Thus, subsequent to this course offering, the CCC will assess the value and viability of developing other educational solutions using videos.

In-person capacity-building activities may benefit from a new format for organizing content. The TCU is assessing the use of a Graphic Facilitation tool as an innovative strategy to register the learning process in the classroom. This tool organizes, in a creative visual format, complex content that is being transmitted orally using hand drawn icons, and other visual and narrative techniques such as storytelling, cartoons, mind maps, and infographics. In September 2016, the TCU offered an Innovation Workshop with the use of this methodology.

Further, the web platform will be made more robust and include a fast and effective registration process for eLearning courses and the system for issuing and sending certificates upon successful course completion. In addition, the CCC intends to integrate the educational activity assessment process into the online platform so that course data can be readily grouped and compared with a view to continuously improving the quality of educational activities.

Postgraduate program⁴

A postgraduate program is a continuing education activity that seeks to improve theoretical and instrumental knowledge of professionals who already have a higher education degree. It seeks to specialize these professionals, foster the creation, application, and dissemination of knowledge and skills, and, additionally, to mitigate the lack of scientific research and the need for advanced training in a specific field of knowledge.

This type of course, by virtue of its objectives and number of credits (approximately 360 class hours) provides for a deepening of knowledge that allows the student to obtain a high level of scientific or technical and professional competency. It also provides

⁴ In North America, the appropriate term would be “graduate program”.

opportunities for critical reflection and the development of new concepts, as well as specific research on the subject matter.

This type of program designed for government employees already exists in various organizations worldwide. In Brazil, the National School for Public Administration (ENAP⁵) has offered, since 2002, postgraduate courses aimed at federal civil servants. INTOSAI's Knowledge Sharing Committee (KSC) also develops partnerships with academic institutions with a view to promoting postgraduate programs in public sector auditing.

The growing demand for postgraduate courses is tied to the need that government agencies have to prepare their staff with increasingly complex skills, including the capacity to analyze challenges the government faces in a context of rapid changes that demand new institutional arrangements, coordination within and between agencies and with civil society, participatory management, and constant innovation in the formulation, implementation, and evaluation of public policies.

The postgraduate program that the CCC intends to develop will be innovative, with in-person and distance-learning modules. It will be available to all SAIs in the region, and will draw on the active participation of numerous entities in its organization and in the makeup of its faculty.

Preparing a postgraduate program for OLACEFS represents a large-scale project that will rely on the ability to build partnerships and sustainable support networks over time.

In October 2016, a task force is being created with some SAIs in the region to begin planning of this postgraduate program. The diagnosis of needs carried out in the first semester of 2016 will be invaluable in determining the subject of the postgraduate program.

In the beginning of 2017, the SAI task force will begin to prospect potential allies for the postgraduate program, especially universities that can be partners in this enterprise. The challenge will be to establish partnerships with institutions accredited to offer eLearning postgraduate courses—and, preferably, bilingual ones. In addition to this challenge, the year 2017 will be devoted to designing the pedagogical project of the postgraduate program, beginning to select faculty, choosing the partner institution(s), among other activities. In 2017, this basic structuring will be completed and they students may already be selected.

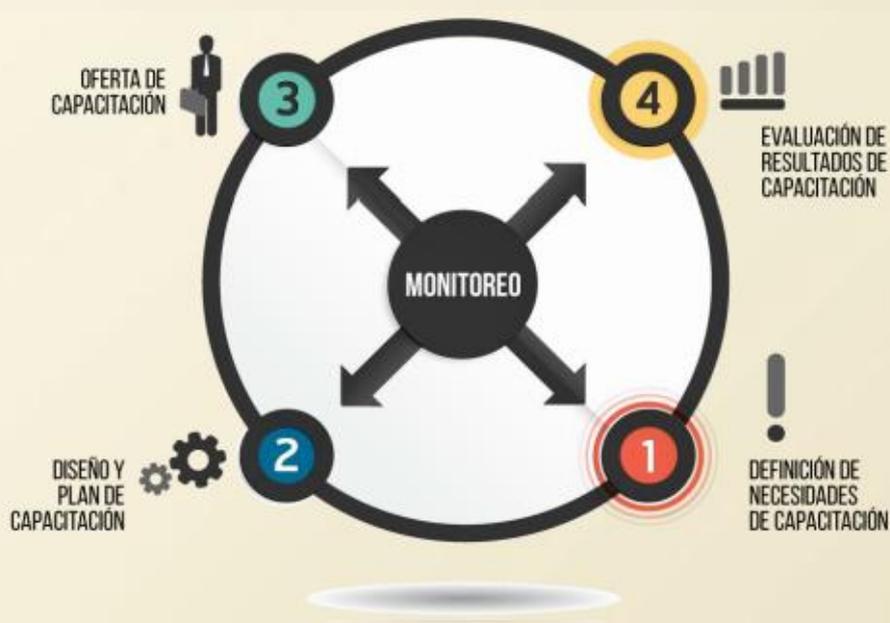
⁵ Escola Nacional de Administração Pública

The current forecast is that the postgraduate program will be fully structured and ready for operation by the end of this Plan's period. For this goal to be attained, certain conditions apply: effective participation of partnering SAls, technical support of higher education institutions, and logistical and financial support that will allow the planning and organization activities to be satisfactorily implemented.

Capacity-Building Cycle

The CCC believes that educational activities cannot be offered in isolation, without a clear identification of the underlying needs. With a view to utilizing an integrated capacity-building model, the Committee adopted the Capacity-Building Cycle detailed in ISO 101015 (fig. 1).

The Cycle organizes educational activities according to a four-step flow. The starting point is defining capacity development needs, usually undertaken by means of a systematic diagnosis, by consulting with interested parties and potential clients of the educational activities. Based on the identified needs, a capacity-building plan and educational activities are designed, followed by actual offering of the training and personnel development solutions. Finally, the Cycle stipulates the need for evaluating results attained in the previous step, in order to provide feedback to the capacity-building system and improve future activities.



The diagnosis of capacity-building needs (step 1) may be defined as the systematic process of collecting, analyzing, and interpreting information related to discrepancies between an ideal situation and a real situation in terms of individuals' mastery of skills. The information serves as the basis for the design, planning, execution, and evaluation of educational activities.

The second and third steps of the capacity-building cycle are the design and actual offering of the educational activities. The choice of activities depends on priorities established in the diagnosis and CCC guidelines. The development of these steps is a function of several variables. For example, the course objective and its regional scope dictate the overall content, the most appropriate format, and the key strategies to promote high levels of learning and acquisition of skills.

The last step deals with the evaluation and feedback of the capacity-building system. By systematically gathering information, it is possible to measure the level of satisfaction of participants with each educational activity. The evaluation process may also include learning assessments, in order to identify in detail in which steps the participants obtained the best outcomes. Learning assessments are used particularly in distance learning activities, as technology allows for creating and automatically correcting exercises.

In accordance with the logic of the capacity-building cycle and in alignment with OLACEFS Strategic Plan, the CCC will implement a **unified system for assessing satisfaction** with educational activities. By means of questionnaires elaborated with the necessary methodological rigor for evaluation instruments, courses offered by the CCC will receive important inputs for monitoring the quality of educational activities, as well as the enhancement of future offerings.

Unifying assessments in a single system provides the advantage of allowing for grouping and comparing results, thus consolidating an aggregate vision of the quality and opportunities for improving courses offered by regional SAls.

⁶ 1 Definition of capacity-building needs; 2 Design and capacity-building plan; 3 Capacity-building offering^{**}; 4 Evaluation of results.

The creation of learning assessments is an initiative of each SAI that offers courses to OLACEFS and therefore it not a CCC priority to implement a unified system of learning assessment for all courses aimed at regional SAIs.

On the other hand, in addition to evaluating the level of satisfaction of participants, the CCC will make available, in 2017, an instrument **assessing impact** of educational activities. This assessment will allow for analyzing the actual changes that the course brought about in the workplace of SAI participants. The goal is to measure if new skills, acquired in the course, were effectively applied.

This highly useful instrument will at first be implemented at the discretion of each SAI. Voluntary implementation is preferable until the impact assessment system is consolidated in the CCC, allowing for the creation of a more robust system of results assessment for educational activities.

DIAGNOSIS OF CAPACITY-BUILDING NEEDS

The CCC carried out, in the first semester of 2016, a capacity-building needs diagnosis among regional SAIs, using as a base of reference the model contained in ISO 10015—in particular, the capacity-building cycle presented above.

The goals of the diagnosis were to improve the educational activities offered to OLACEFS by identifying areas of greatest interest and priorities for the development of technical, managerial, and personal skills, thereby providing the basis for the development of the present capacity-building plan for the 2016-2018 period.

Three members of the CCC—the SAIs of Chile, Mexico, and Ecuador—worked alongside the Chair by conducting interviews with other OLACEFS SAIs, with the goal of further exploring answers to the questionnaire used in the initial data collection. This effective collaboration represents a significant step toward a more participatory leadership of the Committee.

Seventeen SAIs participated in the OLACEFS diagnosis, which represents 77% of members of the regional organization. This high rate of participation was the result, among other things, of an intense campaign by the Chair to raise awareness among SAIs of the importance of contributing their visions regarding their own capacity-development needs so that, at the end of the process, a capacity building plan could be constructed that would represent the true needs of the region.

The methodology and the results of the diagnosis are presented in the following sections, followed by the capacity-building plan itself.

Methodology

The main sources of information considered in this diagnosis were:

- ✓ data collection by means of a questionnaire sent to the SAIs of the region
- ✓ interviews of the SAIs that answered the questionnaire conducted via videoconference by the SAIs of Brazil, Chile, Mexico, and Ecuador

The questionnaire included queries about:

- ✓ Types of audits: compliance audits, performance audits, and financial audits (as classified by the ISSAIs)
- ✓ Subject areas (or audit topics) and work processes

✓ Management and personal skills

After the analysis of individual data, the interview process began. Its goal was to validate the specific information provided in the questionnaires and to gather additional comments and suggestions related to the questionnaire and to the capacity-building diagnosis process as a whole.

To complement the questionnaires and the interviews, the following subsidiary sources of information were also used:

- ✓ Information presented at the Peer Review Workshop in Lima, Peru, on February 11 and 12 of this year
- ✓ INTOSAI 2013 questionnaire to create a database with information on OLACEFS
- ✓ Interpretation of SAI PMF (Performance Measurement Framework) results for SAIs that used conducted pilots
- ✓ Information gathered at the annual CCC meeting held in Asunción, Paraguay, on April 25 and 26, 2016

The consolidated results of the diagnosis are presented below, considering all sources of information to define capacity-building priorities for the three-year period.

Results on Types of Audits

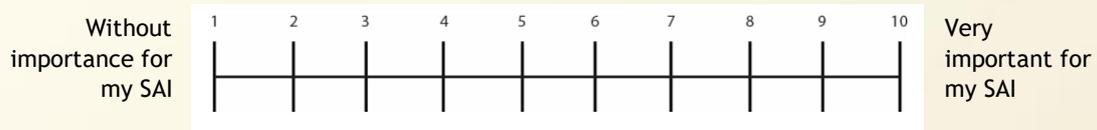
In each item of the questionnaire related to “Types of Audits,” respondents were asked to rate the importance and the level of mastery as perceived by the SAI regarding the three types of audits (Compliance Audit, Performance Audit, and Financial Audit), and, specifically, the importance and mastery of each work process for these types of audits (planning, execution, coordination, and communication)⁷.

In addition to the types of audits, the questionnaire included an assessment of a work process shared by the three types of audits: Technology in Oversight Activities.

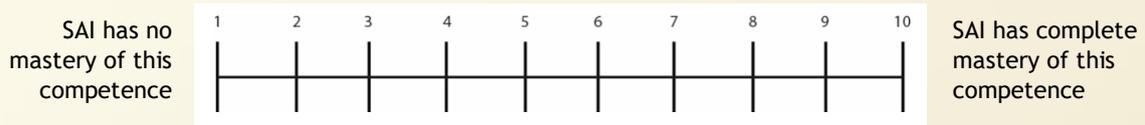
A scale from one to ten was used, anchored on the extremes, as illustrated by the following figures:

⁷ The types of audits were defined based on the ISSAIs, and the work processes were based on the model of technical competences developed by SAI Brazil in 2011.

SCALE OF IMPORTANCE



SCALE OF MASTERY



Based on the information provided, the Capacity-Development Needs Index (CDNI) was calculated, assuming that the greater the importance (I) and lower the mastery (M), the greater the need for capacity development.

Thus, the formula used to calculate the CDNI is the product of the answers on importance and mastery:

$$CDNI = I \times (10 - M)$$

Regarding mastery, in order to obtain an easy-to-interpret result, the value given by the respondents was inverted, such that the higher the points given in the mastery scale, the lower the need for capacity development.

Thus, the results of the formula provided results that can range from one to 100; the closer to 100, the greater the need. In order to establish cutoff points, the following scale of priority was established:

SCALE OF PRIORITY FOR CAPACITY DEVELOPMENT



In order to make decisions, indices above forty were considered as true priorities for capacity-building solutions.

The results related to **Performance Auditing** are presented in the table below and indicate that it is a priority for capacity-building in all work processes, since the average score of the Capacity Development Needs Index (CDNI) is above 40 for all of the processes (see second column).

Performance Auditing						
Work process	Avg CDNI	No. of SAls where CDNI ≤ 30	No. of SAls where 30 < CDNI ≤ 40	No. of SAls where 40 < CDNI ≤ 60	No. of SAls where CDNI > 60	No. of SAls where CDNI > 40
1. Planning	48.8	4	2	8	3	11
2. Execution	47.4	4	4	6	3	9
3. Coordination	42.5	5	7	2	3	5
4. Communication	46.8	5	5	4	3	7
General CDNI Avg	46.4	4	5	5	3	8

The results show that eight SAls of the seventeen that answered the questionnaire perceive a medium to high capacity development need for performance auditing (CDNI > 40). This number represents 47% of SAls with a high perceived priority for capacity development in this audit field. These results were corroborated by the interviews.

Analysis of the specific work processes reveals the perception that Planning and Execution are most deficient, or need the most capacity development, for 64.7% and 52.9% of responding SAls, respectively.

With regards to **Compliance Audits**, the results tabulated below indicate results that are similar to performance auditing, but with slightly lower indices, though still representing a relatively significant priority for capacity development.

Compliance Auditing						
Work process	Avg CDNI	No. of SAls where CDNI ≤ 30	No. of SAls where 30 < CDNI ≤ 40	No. of SAls where 40 < CDNI ≤ 60	No. of SAls where CDNI > 60	No. of SAls where CDNI > 40
1. Planning	46.5	5	4	4	4	8
2. Execution	43.9	6	2	5	4	9
3. Coordination	41.5	8	3	3	3	6
4. Communication	44.9	6	2	6	3	9
General CDNI Avg	43.4	5	4	5	3	8

Five SAls perceive medium priority and three perceive a high priority, totaling eight SAls, or 47% of the group, with a perceived significant need for capacity development in compliance auditing.

With regards to work processes in compliance auditing, all can be considered priorities. The processes where the great number of SAls perceived a medium or high priority were Execution and Coordination: nine SAls (53%) have CDNI above 40.

The result of the assessment of capacity development needs for Financial Auditing, tabulated below, show lower levels of prioritization, as evidenced by the average CDNI for this category: all average indices are below 40, indicating that according to SAI perceptions, this type of auditing is not a priority for capacity development.

Auditoria Financeira						
Work process	Avg CDNI	No. of SAls where CDNI ≤ 30	No. of SAls where 30 < CDNI ≤ 40	No. of SAls where 40 < CDNI ≤ 60	No. of SAls where CDNI > 60	No. of SAls where CDNI > 40
1. Planning	32.8	9	2	5	1	6
2. Execution	34.6	7	4	5	1	6
3. Coordination	31.4	7	4	6	0	6
4. Communication	36.5	6	4	6	1	7
General CDNI Avg	33.8	7	4	6	0	6

It is worth noting, however, that six SAls, or over one third of responding SAls, have a CDNI above 40, indicating at least medium priority for capacity development. With regards to the work process perceived as most deficient or most requiring capacity building, Communication has seven SAls, or 41%, with a CDNI above 40.

Thus, the greatest perceived needs for capacity development are, in the first place, for Performance Auditing, with an average CDNI of 46.4, followed by Compliance Auditing, with an average CDNI of 42.3.

Financial Auditing had an average CDNI of 33.8 and therefore is not considered a priority for capacity development at this time.

Since the process “Technologies in oversight activity” is crosscutting, it was measured separately in the questionnaire. The results are tabulated below.

Technologies in oversight activity					
Avg. CDNI	No. of SAls where CDNI ≤ 30	No. of SAls where $30 < \text{CDNI} \leq 40$	No. of SAls where $40 < \text{CDNI} \leq 60$	No. of SAls where CDNI > 60	No. of SAls where CDNI > 40
41.2	4	7	4	2	6

The average CDNI is above 40, which indicates a medium priority for capacity development in technology for oversight activities. Six SAls, or 35%, have a CDNI above 40, out of the 17 respondents.

For the three-year period, the CCC will offer educational activities directed at the three types of audits, and will focus especially on developing skills in performance auditing, especially through coordinated audits in the various subject areas considered to be priorities. Technologies in oversight activity will also be included in the Capacity-Building Plan, through eLearning courses and in-person workshops.

Results on Subject Areas

In the section of the questionnaire dedicated to subject areas, SAls were consulted regarding subject areas that constitute audit topics. Based on research conducted by the TCU go provide support to a model of management by skills, the CCC identified 46 subject areas, including those considered to be of common interest for OLACEFS SAls. Each SAI was asked to prioritize five subject areas. In the interviews, they were given the opportunity to broaden their selection by choosing an additional three subjects. Thus, each SAI chose a total of eight subjects and prioritized them from one to eight, where one was the highest priority subject. The subject area chosen with priority one received eight points, the second-highest priority received seven points, and so on.

Based on the responses, from among the 46 subject areas, the CCC identified the eight with the highest scores for prioritization for the period of the present Capacity-Building Plan. The decision to include eight subject areas is a function of an assessment of the CCC's current capacity to meet these demands. The eight subject matters, along with their respective scores and the quantity of SAls that considered them a priority, are tabulated below.

Subject areas	Sum of scores	No. of SAIs that prioritized the subject
1. Public Finances	65	11
2. Procurement and Contracts	62	10
3. Environment	59	10
4. Information Technology	54	11
5. Public Works	44	9
6. Health	42	9
7. Public Administration	37	7
8. Science, technology, and innovation	33	7

In addition to these eight subject areas, others were identified during the CCC Annual Meeting, held in Asuncion, Paraguay, on April 25 and 26, 2016. On this occasion, the results of the diagnosis were first presented, and a workshop was held where Committee members had the opportunity to discuss and make suggestions on subjects that require capacity building in OLACEFS.

Other subjects had been written in by SAIs in the open fields of the questionnaire and, in the interviews, they were further explored. At the workshop, CCC members concluded that, in addition to the items mentioned in the above summary, three other subjects merited being included in planning the CCC's capacity development strategy.

Additional subjects
1. The International Standards of Supreme Audit Institutions (ISSAI)
2. Sustainable Development Goals (SDGs)
3. Risk management in auditing

Thus, the CCC included educational activities aimed to meet this demand in the present capacity building plan, as detailed in the next chapter.

Results on Managerial Skills

Information gathering during the Peer Review Workshop held in Lima, Peru, in February 2016 contributed significantly to the results of this diagnosis, since it allowed for the identification of capacity-building needs in Management and Personal skills, the so-

called soft skills. In the section of the questionnaire entitled “Management skills”, the CCC listed 15 skills in the following categories:

- ✓ Team development
- ✓ Results management
- ✓ Strategic orientation
- ✓ Innovation

The skills were extracted from the TCU’s Management by Skills Model.

Management skills are behaviors expected from people who exercise management functions and leadership roles in SAIs, such as, for example, audit coordinators.

Each responding SAI was requested to choose three skills in which it most needed capacity development. The consolidated results reflect the number of times each skill was chosen.

The following table presents the consolidated results for the top three scoring management skills:

Management skills	No. of times selected	% of SAIs
a) Management of results: implements improvements in processes to optimize outcomes in the area	12	70%
b) Strategic orientation: manages risks that may impact results in the area	7	41%
c) Team development: creates opportunities for the exchange of knowledge and experiences among workers	6	35%

For the 2016 to 208 period, the CCC will offer educational activities directed at these three management skills that received the highest scores in the diagnosis, and that are tabulated above.

Results for Personal Skills

The CCC assessed 16 personal skills, based on the TCU’s Management by Skills Model, from the following categories:

- ✓ Results orientation
- ✓ Professional relationships
- ✓ Continuing development

Personal skills are behaviors expected of all people who work at an SAI. These people may or may not occupy a leadership role in the organization.

As in the previous case, each responding SAI was asked to choose three skills in which the SAI most needed capacity building. The consolidated results reflect the number of times each skill was chosen. The three skills chosen most often are detailed in the table below:

Personal skills	No. of times selected	% of SAIs
a) Results orientation - produces results aligned with the public interest	8	47%
b) Results orientation - contributes alongside peers to the achievement of results for the unit and the organization	6	35%
c) Results orientation - proposes viable solutions to problems faced in work situations	5	29%

For the 2016 to 208 period, the CCC will offer educational activities directed at these three personal skills that the diagnosis revealed as present the great need for capacity development.

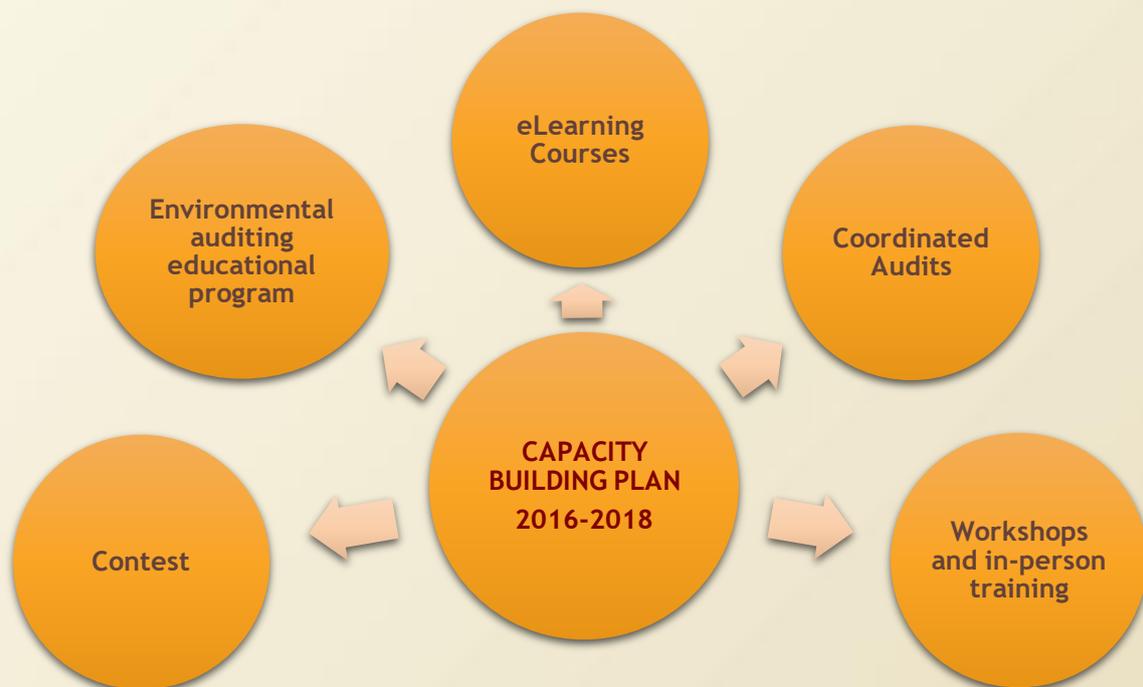
CAPACITY-BUILDING PLAN FOR 2016-2018

Introduction

OLACEFS' Capacity Building Plan for 2016-2018 is guided essentially by the capacity development needs diagnosis carried out in the first semester of 2016.

In addition to eLearning courses, the present Plan includes other, complementary strategies for capacity building, with a view to the highest possible impact for the existing level of professionalization in OLACEFS.

Particularly with regard to Performance Auditing—which was identified, among types, as having the highest priority—and the subject areas of Environment and Sustainable Development Goals, the CCC has opted for developing capacities with broad strategies, including in-person workshops and coordinated audits.



eLearning Courses

The CCC's strategy of developing and offering eLearning courses is aligned with the IDI's Enhancing eLearning Capacity Program. This program will focus on developing IDI's in-house capacity for eLearning, facilitate the development of regional and SAI capacity, create pools of eLearning specialists and blended learning specialists, define eLearning methodology in an eLearning handbook, and create an eclectic eLearning portfolio for the IDI over a period of time.

Annually, the CCC will offer approximately 30 eLearning courses to regional SAIs, considering courses already developed by OLACEFS' SAIs that meet the guidelines of the diagnosis and those courses that are yet to be developed.

The following series of tables present the proposal for **offerings of eLearning courses**, drafted and organized in accordance with the priorities identified by the diagnosis. Additionally, courses that have been regularly offered through the CCC with a satisfactory level of demand are also included. The OLACEFS SAIs that offer eLearning courses through the CCC are from the following countries: Brazil, Chile, Colombia, Costa Rica, Ecuador, Mexico, Peru, and Venezuela.

Performance Auditing

Performance auditing received the highest score in terms of capacity-building priorities, among the types of audits. Thus, the CCC will offer its eLearning performance auditing course in the three years of the Plan, probably multiple times each year.

It is important to mention that performance auditing will also be a capacity-building subject in other initiatives, such as the coordinated audits. This priority has already been identified in surveys conducted by INTOSAI in 2013, when 12 SAIs in the region indicated that capacity building in performance auditing needed to be strengthened. The region's SAI PMF pilots also identified three low indicators related to performance auditing, which reinforces the need to boost OLACEFS SAIs' capacity to incorporate the use of this type of audit in its work processes.

Performance Auditing		
Course name	Years offered	Offered by
Performance Auditing	2016, 2017, 2018	SAI Brazil

Compliance Auditing

Compliance auditing presented an intermediate level of priority in the diagnosis of capacity development needs. To meet this demand, the SAIs will receive eLearning courses with basic and instrumental content for this type of auditing. It is worth mentioning, however, that these courses are also applicable to the other types of auditing.

In addition to the existing courses mentioned below, the development of a specific compliance auditing eLearning course would be highly desirable.

Compliance auditing		
Course name	Years offered	Offered by
Internal controls - the fundamentals	2016, 2017, 2018	SAI Mexico
Fundamentals of sampling for auditing	2016, 2017, 2018	SAI Costa Rica

Financial Auditing and Public Finance

Financial auditing and public finances are closely related topics. Public finance was the subject area that received the highest priority in the diagnosis. Since OLACEFS currently has no eLearning course that deals exclusively with this subject, the CCC will develop a new course in Public Finance, to be offered in 2017 and 2018.

Financial Auditing and Public Finances		
Course name	Years offered	Offered by
Financial Analysis for the Purpose of Auditing Public Enterprises	2016, 2017	SAI Mexico
Public Finance (to be developed)	2017, 2018	TBD ⁸

Procurement and Contracts

This subject area was prioritized by 11 out of the 17 SAIs that participated in the diagnosis. Procurement and contracts involves broadly diverse issues in terms of legislation. The course offered by OLACEFS for the three-year period deals with the auditing of procurement processes, a topic that is closely related to compliance auditing. This topical overlap is positive, since it offers complementary and reinforcing visions that will further strengthen audit capacities.

Procurement and Contracts		
Course name	Years offered	Offered by
Auditing procurement processes	2016, 2017, 2018	SAI Peru

⁸ TBD = To be determined

SDGs and the Environment

Dissemination of the Sustainable Development Goals (SDGs) and definition of the 2030 Development Agenda bring about great challenges for the SAIs in the region. The CCC acknowledges the need to join efforts to prepare the SAIs in the region to act in favor of SDG implementation, in their different interfaces with the external oversight subject areas.

The diagnosis of capacity-building needs identified the environment as the third highest priority subject area. Given that the SDGs were strongly suggested as an important topic at the annual CCC meeting in April 2016, offering educational activities that join environmental auditing and SDGs meets the urgent need to prepare SAIs to deal with such challenges.

Thus, the 2016-2018 period will be devoted to highly relevant capacity-building activities related to environmental auditing and the SDGs. Not only will the following eLearning courses be offered, but there will also be coordinated audits and the development of a comprehensive program in environmental auditing that will also include a focus on the SDGs.

Environmental auditing and the SDGs		
Course name	Years offered	Offered by
Biodiversity auditing	2017	SAI Brazil
Environmental auditing and Natural Resources	2016, 2017, 2018	SAI Peru
SAIs and the Sustainable Development Goals (under development)	2017, 2018	SAI Brazil
MOOC on SAIs the Sustainable Development Goals	2017, 2018	SAI Brazil

Technology in Oversight Activity; IT Audit; and Science, Technology, and Innovation

The use of technology in oversight activities and the auditing of information technology (IT) systems are constantly recurring topics in today's world, and are present in various sources used by the CCC's diagnosis. The topics were mentioned not only in the questionnaire applied for the diagnosis, but also in the 2013 INTOSAI survey, in which 12 regional SAIs indicated the need for improvements.

The following table groups together the eLearning courses related to technology in oversight activity, IT audit, and science, technology, and innovation—all of which were identified as priorities for the 2016-2018 Capacity-Building Plan.

Technology in Oversight Activity; IT Audit; and Science, Technology and Innovation		
Course name	Years offered	Offered by
Auditing General IT Controls	2016, 2017, 2018	SAI Brasil
Information Security in Auditing	2016, 2017	SAI Brasil
Auditing of IT Security	2016, 2018	SAI Costa Rica
Auditing Quality Management Systems	2016, 2018	SAI Ecuador
Innovation	2016, 2018	SAI Costa Rica
Basic, intermediate, and advanced Excel	2016	SAI Chile
Basic and intermediate Excel	2017	SAI Chile
Advanced Excel	2018	SAI Chile

Public works

Public works auditing is a recurring topic in CCC offerings, which was reinforced by the 2016 diagnosis, which signaled that the subject area of public works continues to be a priority.

Coordinated audits are an important strategy for capacity development, when associated with course offerings and the exchange of experiences and best practices. In the specific case of public works, in 2016 a specific course in auditing of road construction was offered to support that coordinated audit teams. The course is not forecast to be offered again in subsequent years because of its specific nature.

The introductory course in public works auditing, on the other hand, will be offered annually to regional SAIs.

Public works		
Course name	Years offered	Offered by
Public works auditing	2016, 2017, 2018	SAI Brazil
Auditing of road construction	2016	SAI Brazil

Health

Auditing of programs related to health was identified as a priority in the capacity-development needs diagnosis in 2016, though the topic had never been broached before by the CCC. Therefore, the Committee will develop a course in 2017 to be offered to OLACEFS starting the following year.

Health		
Course name	Years offered	Offered by
Health Audit (to be developed)	2018	To be defined

Public Administration

The courses related to public administration involve various topics, such as public-private partnerships and public policies.

Public Administration		
Course name	Years offered	Offered by
Best practices in oversight of management of development projects	2016, 2017	SAI Ecuador
Auditing of Public-Private Partnerships	2016, 2017, 2018	SAI Peru
Analysis of Public Policies	2017	SAI Colombia

International Auditing Standards

The ISSAIs were discussed at the annual CCC meetings, in April 2016, as a topic that merited inclusion in the CCC's capacity building strategy. Although there is a course available on this topic, offered by SAI Mexico, a new course will be developed and offered.

International Auditing Standards		
Course name	Years offered	Offered by
Introduction to INTOSAI Standards Framework	2016, 2017, 2018	SAI Mexico
ISSAIs (to be developed)	2017, 2018	TBD

Risk Management in Auditing

Another topic identified as a priority in the Annual CCC Meeting was risk management, though it had not been diagnosed in the questionnaire and interviews. To meet this demand, the CCC will offer two eLearning courses.

Risk Management in Auditing		
Course name	Years offered	Offered by
Auditing Based on Risk	2016, 2017	SAI Colombia
General Process for Managing Risk	2016, 2018	SAI Mexico

Management Skills

Capacity building needs in management skills, as well as personal skills, were initially mentioned in the Peer Review Workshop held in February 2016 in Peru. Based on these suggestions, the skills were included in the diagnosis questionnaire, in order to identify specifically which skills should be prioritized to develop managers and supervisors in the SAIs.

The skills prioritized most often indicate that SAls expect their managers to implement improvements in processes to optimize results, that they manage risks that may impact results, and that they create opportunities to exchange knowledge and experience among staff. Thus, the CCC is committed to developing two courses by 2018 in order to meet the demand related to results management and risk management for leaders.

The content of the course on risk management for leaders is currently under development by SAI Brazil. Its goal is to make participants better able to identify, assess, and manage organizational risks that are inherent to their activity as managers or leaders, by applying models, tools, and strategies to treat risks and prepare contingency plans for their specific areas, aligned with the mission, vision, and business of their SAI.

With regards to creating opportunities for exchanging experiences, the CCC will offer the course “knowledge management,” which has already been made available to OLACEFS by SAI Ecuador.

Other existing courses will also continue to be offered through the Committee.

Quality in audit processes was identified by the SAI PMF report as one of the indicators with the greatest need for improvement. Thus, the CCC will reinforce the offering of the course “quality and supervision in the audit process” during the three years of this Plan.

Management skills		
Course name	Years offered	Offered by
Audit of Human Talent Management	2016, 2018	SAI Ecuador
Quality and Supervision in the Audit Process	2016, 2017, 2018	SAI Venezuela
Project Evaluation	2016, 2017, 2018	SAI Colombia
Leadership	2017	SAI Costa Rica
Knowledge Management	2017	SAI Ecuador
Risk Management for Leaders (under development)	2017	SAI Brazil
Results Management (to be developed)	2018	TBD

Personal Skills

With regards to personal skills, the diagnosis identified that SAls expect improvements in the ability of staff to produce results that are aligned with the public interest, work alongside peers to attain results for their department and the organization, and propose viable solutions to problems faced in work situations.

Thus, the CCC will develop and offer, in 2018, an eLearning course aimed at developing personal skills of results orientation in order to meet this need identified by the SAls.

Personal Skills		
Course name	Years offered	Offered by
Interpersonal Relationships	2016	Costa Rica
Managing Resources and Time	2016, 2018	Costa Rica
Communication	2017	Costa Rica
Teamwork	2017	Costa Rica
Emotion Intelligence in Oversight	2018	Ecuador
Results Orientation (to be developed)	2018	TBD

Training Tutors

In 2016, SAI Brazil offered the eLearning course “Online Tutoring” to encourage and support staff from various SAls to become eLearning course tutors. IN 2017 and 2018, the course will be offered again in order to consolidate the practice of promoting tutoring among members SAls in the region.

Brazil’s National School of Public Administration (ENAP) maintains a database of collaborators—for both in-person and distance technical-managerial development programs and courses—that can be invited to act as teachers whenever the School needs them, consistent with the demands and profile of each group of students.

Along these same lines, with a view to strengthening horizontal cooperation among SAls, the CCC intends to construct, in 2017, a Database of Tutors to foment the participation of auditors from different SAls in the development of and the tutoring for online courses, among other activities.

Initially, the CCC will benchmark different models that SAls use or might use for ceding or remunerating tutors for eLearning courses. Next, the Committee will share with SAls these models and opportunities for their auditors to participate as tutors in eLearning courses. SAls will share with the CCC lists of potential tutors, who will be registered in the database. Finally, the database of instructors and tutors will be made available to the Olacefs community.

Tutor Training		
Course name	Years offered	Offered by
Online Tutoring	2016, 2017, 2018	SAI Brazil

Coordinated Audits

Since 2013, OLACEFS has made intensive use of coordinated audits as a strategy not only for interinstitutional cooperation, but in particular for developing the professional and institutional capacities of its member SAls.

In alignment with the results of the capacity-development needs diagnosis, coordinated audits represent a powerful tool for ISSAI dissemination and to develop the practical skills needed to conduct audits, following all the work processes (planning, execution, coordination, and communication), with additional gains in knowledge resulting from sharing experiences and best practices among SAls and direct, immediate application of that knowledge.

In line with INTOSAI guidelines, OLACEFS has consolidated these collaborative learning-by-doing programs as a robust strategy for capacity development in Latin America and the Caribbean.

The methodology implemented includes the acquisition of technical skills and expertise at each step of the joint audit process, ensuring an ongoing learning process and effectively disseminating international audit standards and best practices within each SAI and its auditors.

The coordinated audits that have been completed in 2016 are on the subjects of Social Housing and Education, while those still underway are on Road Construction and Environmental Liabilities. For 2017 and 2018, coordinated audits are planned for Governance of Border Areas, Cross-Border Natural Resources, Conservation Areas, and Sustainable Development Goals.

Coordinated Audit on Social Housing

This audit was coordinated by SAI Brazil with the participation of nine countries. The goal was to review public policies and public works related to social housing to assess whether the respective countries are taking into consideration the aspects and guidelines that the United Nations proposed in the document *Guidelines on Social Housing - Principles and Examples* for its Economic Commission for Europe (UNECE). In addition, it aimed to verify whether quantitative goals for building social housing are being met. The consolidated international report will be disseminated at the 26th OLACEFS General Assembly in the Dominican Republic, from October 17 to 21, 2016.

In addition, due to the relevance and impact of this coordinated audit, the UN-Habitat participated in the development of this project and showed interest in using the results in future initiatives of the agency. The results were selected by the UN to be presented at the Habitat 3 conference, to take place in October, 2016.

The good practices and opportunities for improvements that were identified in the cooperative audit provide important elements for the respective governments that can contribute not only to the improvement of social housing programs in the region, but can only drive transparency of government activities and contribute to the achievement of the Sustainable Development Goals (SDGs) in each country.

Coordinated Audit on Indicators in Education

The objective of this audit was to evaluate adherence to best international practices by administrative units responsible for educational statistics; the process of producing statistics to monitor the educational system in each country and provide them to international organizations; progress of countries on Goal 2 of the Millennium Development Goals (MDG) and the goals of the Dakar Framework of the Education For All (EFA) program.

Eleven SAIs participated in this audit, which was coordinated by SAI Brazil. Alongside the audit on social housing, the consolidated international report will be published and disseminated at the OLACEFS General Assembly in 2016.

In 2015, when the audit was already in progress, SAI Brazil offered a specific eLearning course for auditors in the audit teams to leverage the acquisition of skills needed to successfully carry out the coordinated audit.

Coordinated Audit on Road Construction

The goal of this audit is to evaluate the quality of road construction and maintenance under direct administration of governments, according to criteria agreed upon by participating SAIs.

Eleven SAIs participated under the coordination of SAI Brazil. The planning meeting occurred in April 2016 in Santiago, Chile. The audit is in the execution phase in each country. The consolidation meeting will be held between November 8 and 10, 2016, in Quito,

Ecuador. The consolidated international report will be disseminated at the OLACEFS General Assembly in 2017.

To facilitate the acquisition of new skills and attain significant results in this audit, a specific eLearning course was developed and offered, with participation of the auditors involved in the project, providing an example of how coordinated audits exercise an important role in SAI professionalization.

Coordinated Audit on Environmental Liabilities

The goal of this audit is to assess state management for the prevention and comprehensive handling of environmental liabilities. Ten SAIs participated under the coordination of SAI Mexico and SAI Peru. The audit is in the final reporting phase.

Coordinated Audit on Sustainable Development Goals

This coordinated audit will seek to assess government preparedness for implementing the Sustainable Development Goals (SDGs). It will be conducted within OLACEFS' Environmental Commission (COMTEMA⁹) and coordinated by SAI Brazil. By October 2016, nine SAIs had confirmed participation.

To ensure success in this project and provide gains in knowledge and skills in the field, the CCC will offer e-learning courses and promote capacity building during the in-person planning, consolidation, and assessment workshops.

Coordinated Audits on the Governance of Public Policies in Border Areas

A five-year plan was approved in the 2016 meetings of the Organization of the MERCOSUR and Associate SAIs (EFSUR)—an OLACEFS regional subgroup—which is forecast to be expanded to include OLACEFS SAIs more broadly.

The first coordinated audit will be a pilot led by SAI Bolivia and SAI Brazil and will assess governance broadly, with a special focus on cross-border migratory and

⁹ *Comisión Técnica Especial de Medio Ambiente*

transportation issues, in addition to security, work, development, and the environment—all in close alignment with the Sustainable Development Goal framework. The second coordinated audit will focus on management of shared natural resources in border areas. Subsequent audits will be initiated after this 2016-2018 Plan and will deal specifically with cross-border security and economic and social development in border areas.

All coordinated audit projects will include a performance auditing course, followed by an e-learning course developed specifically for that audit topic. In addition, there will be three in-person meetings to develop capacities and integrate audit teams in the planning, execution, and consolidation phases.

Coordinated Audit on Protected Areas

The coordinated audit on protected areas will have its planning and execution phases in 2018, with a robust capacity-building phase to be conducted in 2017. For those OLACEFS SAIs that participated in the 2014 coordinated audit, this will be a follow-up audit to assess implementation of recommendations and the current status of governance of protected areas. However, SAIs who did not participate in the original audit will have the opportunity to apply the methodology for the first time. Additionally, SAIs in other regions will be invited to participate using this tested, high-impact methodology, as all courses and instruments will be made available in English and Portuguese, as well as Spanish.

The 2017 capacity-building phase will center on three e-learning courses for audit team members: the performance auditing course, the MOOC on SDGs, and the specific course on environmental auditing, biodiversity, and conservation areas. The audit will be coordinated by SAI Brazil.

Workshops and in-person courses

Innovation Workshop

On September 28 to 30, 2016, an Innovation Workshop has held in Brasilia. The goal of the workshop was to present approaches and tools to stimulate innovation as an instrument to develop novel solutions that provide better services to citizens in an environment of rapid technological and societal changes. To remove barriers, it is not

enough to demand that civil servants think differently or deliver new results. For innovation to become a rule, and not an exception, the work environment must be changed and certain variables adjusted so that institutions are more welcoming to new ideas and staff feel more encouraged to change and to apply their creativity to face challenges.

The workshop was geared to people who believe in the potential of innovation to leverage results and that are willing to contribute to the construction of an environment that not only embraces paradigm shifts, but actually actively encourages them.

Design Thinking Course

In 2017, a weeklong, in-person Design Thinking course is planned in Brazil for two participants from each OLACEFS SAI. *Design Thinking* is an approach focused on individuals and aimed at resolving complex problems in an innovative and creative fashion. This approach has been increasingly adopted by public and private institutions throughout the world and included in renowned MBA programs, such as Stanford, Berkeley, Northwestern, and Harvard. The Global Center for Public Service Excellence, in conjunction with the United National Development Program (UNDP) has identified the need for government organizations to use *Design Thinking* as a way to find solutions to current challenges that are multidisciplinary and involve multiple players and interests.

By building capacities using this methodology, the CCC hopes to add value to services rendered by SAIs to society, to the extent that it will be possible to develop innovative and effective solutions to daily challenges that they face—whether in pursuing their mission to promote better government or in improving their own internal procedures.

Design Thinking Toolkit in Spanish

Design Thinking uses methods and tools from various fields of knowledge to develop projects involving products or services. The TCU is developing a series of tools that are adapted specifically for use by SAIs. In 2017, the CCC will promote the translation of these tools and accompanying materials to Spanish, so that they can be used broadly across OLACEFS.

International Seminar on Data Analysis

Since 2015, SAI Brazil has been promoting an annual seminar whose main objective is to exchange experiences related to the use of advanced data analysis techniques as an instrument to improving management and the oversight of government entities and public policies. This debate has helped participating institutions to begin or to intensify adoption of these techniques and improve their efficiency and effectiveness of their activities. During these seminars, projects implemented by Brazilian government institutions were presented.

In 2018, the seminar's scope will be broadened so that participants from OLACEFS can share their own initiatives and become aware of the initiatives of neighboring SAIs.

Workshop on Geotechnologies for Oversight

SAI Brazil, in partnership with the University of Brasilia, has undertaken research for developing methodologies, algorithms, and products to detect changes using the digital processing of remote-sensing images with the purpose of monitoring and auditing public works projects and environmental issues, in addition to other applications. This technological arsenal allows for advancing toward a highly efficient warning system that automatically signals when, for instance, there is delay in a public works project. The use of geoprocessing and georeferencing technologies (GeoOversight) has great potential to amplify the effectiveness of SAI activities. The gains are applicable to public works, monitoring of environmental policy, education, health, and other sectors.

In 2018, the CCC intends to disseminate knowledge regarding this technological approach in a weeklong, in-person workshop with two representatives from each OLACEFS SAI.

Contests

Another activity that will be carried out by the CCC by April 2017 will be a contest, open to the broader community, to develop online games to foster citizen participation in oversight. The goal of the competition is to select two digital games projects for the Internet and mobile devices that are attractive to youth and adult publics and that transmit concepts about the importance of citizenship, citizen oversight, democracy, citizen participation in

government, the prevention and fight against corruption, and the role of SAIs in the external oversight of public expenditure.

This type of contest to develop tools that can promote improvements in government oversight and citizen participation are promoted in Brazil by ENAP and in INTOSAI by the Knowledge Sharing Committee (KSC).

Comprehensive Capacity Building Program in Environmental Auditing

The diagnosis of capacity building needs—in particular, the joint analysis conducted during the 2016 annual CCC meeting—confirmed the pertinence of developing a comprehensive capacity building program in the specific subject area of **environmental auditing**.

Environment was identified as the third highest priority subject area by the diagnostic questionnaire. In addition, the Sustainable Development Goals, which were subsequently determined to be an overarching top priority for OLACEFS capacity building, have a strong environmental component.

The cooperation project with the German cooperation agency (GIZ) will be of fundamental importance for the development of this program, both in directly supporting the development of capacity building products and services and by helping bring experts and international organizations that are involved in environmental issues to the table.

Currently, the CCC offers or is developing the following related eLearning courses:

- Biodiversity Auditing
- Environmental Auditing and Natural Resources
- SAIs and the Sustainable Development Goals (traditional format)
- SAIs the Sustainable Development Goals (MOOC format)

The CCC, in collaboration with GIZ, will conduct a diagnosis of what other eLearning or in-person coursework and practice would be necessary to complete a comprehensive capacity-building program in environmental auditing.

Under the current Plan, the Geotechnologies workshop and coordinated audit programs on SDGs, Conservation Areas, and Cross-Border Natural Resources—including the

multiple associated workshops—will also contribute to capacity building for environmental auditors.

Additionally, a repository of reference materials related to environmental auditing will be created, including books, film, free content, and open databases.