After three years in the presidency of the regional bloc, the Brazilian supreme audit institution passes the direction of the organization to the Superior Audit Office of the Federation, the supreme audit institution of Mexico.
At the end of the event, Minister Aroldo Cedraz, President of the TCU, said “I have no doubt that it was, and still is, very worthwhile to dedicate ourselves to the cooperation activities within the scope of our OLACEFS - a regional organization that has been increasingly recognized as synonymous of dynamism and commitment to the best performance and innovation. Not only in promoting large meetings like this one, but mainly in the adoption of initiatives that can promote substantial changes in our countries.”

**THE INSTITUTIONAL STRENGTHENING**

The institutional strengthening of the OLACEFS was the mark of TCU’s presidency. The average of OLACEFS’ positive perception by SAIs, which ranges from 1 to 4, increased from 3.22 in 2013 to 3.60 in 2015. To ensure this continued success, in 2015 the court led a robust strategic planning process in OLACEFS, which will be completed in 2016.

Between 2013 and 2015, there were three general assemblies, nine meetings of the organization’s Steering Committee and the Eurosai-OLACEFS Conferences in Quito, Ecuador. During these three years, some institutions joined the organization: in 2013, the Comptroller General of Curacao and, in 2014, 12 courts of accounts of Brazil, one of Argentina and the Rui Barbosa Institute (IRB), of Brazil.

During this period, the OLACEFS increased integration and cooperation with the International Organization of Supreme Audit Institutions (INTOSAI) and with regional groups, such as the Caribbean Organization of Supreme Audit Institutions (Carosai), the African Organization of the Supreme Audit Institutions (Afrosai) and the European Organization of Supreme Audit Institutions (Eurosai).

In this way, it was able to increase the organization’s participation in global initiatives and facilitate the exchange of experience and good practices. From 2013 to 2015, the highlight was the integration of the Presidency with international multilateral organizations, in particular with the German Technical Cooperation Agency (GIZ), the INTOSAI Development Initiative (IDI) and the Inter-American Development Bank (IDB). These strategic alliances have resulted in the performance of nine coordinated audits, using the Performance Measurement Framework (SAI PMF) and implementation of the 3i Program.

**STRATEGY**

The coordinated audits were part of a broad strategy of the OLACEFS’ Presidency to enhance professionalization and training of the auditors in the region. Since 2013, 18 SAIs participated in coordinated audits. Among the work already concluded are the audits of water resources, oil and gas, biodiversity, and information technology governance. Coordinated audits on environmental liabilities and social housing are still ongoing. For 2016, the teams are being educated and trained for audits in the oversight of road works; in education indicators; and anti-poverty programs.

There was also an increase in online courses in this presidency. A thousand students were trained in 21 editions of ten courses, most of them focused on the preparation of coordinated audits.

The OLACEFS stood out as the INTOSAI regional group with the greatest number of application of the Performance Measurement Framework (SAI PMF) - a tool that provides a strategic vision of the SAIs’ performance, based on international auditing standards (Issai) and best practices established for governmental audit. The application of the methodology and training of auditors occurred thanks to the technical and financial support of the IDI and IDB.

The OLACEFS Presidency, in strategic alliance with IDI, began to implement the 3i Program in the region, with the support of the Working Group for the Application of International Audit Standards in OLACEFS’ SAIs (GTANIA). This program seeks to implement the international standards for financial, performance and compliance audit.

After the expert certification program for application of Issai, held by 18 SAIs, various institutions applied the 3i Program tool to evaluate compliance with the Issai, or with the Issai Compliance Assessment Tool (Icat), which relates to a gap detection tool in the institutions’ performance.

The TCU continues its work in the international scenario, now as chair of the OLACEFS Capacity Building Committee (CCC), and as of 2017, as Chair of the INTOSAI Professional Standards Committee (PSC), to which it was elected president at the meeting of the INTOSAI Steering Committee held in Abu Dhabi, United Arab Emirates, also in November 2015.