



## DECLARATION OF SAN SALVADOR

### “On the fight against transnational corruption”

#### *Reason:*

The fight against transnational corruption today carries unusual connotation given its destructive effects, and stands at its highest point; for this reason, the state control of the public thing has become more indispensable than ever; so much that, in general, the public has turned its interest to articulate actions between the different inspection and control entities.

Therefore, it is essential to link actions between the state and social control so that nations affected by all the corruption developed in these years, can benefit from this work, bearing in mind that corruption, bribery, theft and tax evasion cost to developing countries around US \$ 1.26 billion a year, according to data from the United Nations Development Program (UNDP). These two instances allow the concept of legitimacy and legality to be merged into one and the work to really yield comprehensive results.

#### *Considerations:*

The XXIX General Assembly of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) meeting in the city of San Salvador- El Salvador, considering:

**That**, the United Nations Convention against Corruption (2003), mentions that “corruption has ceased to be a local problem to become a transnational phenomenon that affects all societies and economies, which makes international cooperation essential to prevent it and fight it”. Similarly, article 1 aims to “a) Promote and strengthen measures to prevent and combat corruption more effectively and efficiently; b) Promote, facilitate and support international cooperation and technical assistance in the prevention and fight against corruption, including asset recovery; c) Promote integrity, the obligation to render accounts and the proper management of public affairs and assets. ”

**That**, the Sustainable Development Goal 16 of the 2030 Agenda focuses “by 2030, to significantly reduce financial flows and illicit weapons, strengthen the recovery and return of stolen assets and fight against all forms of organized crime” (16.4); and, it aims to “reduce corruption and bribery considerably in all its forms” (16.5).

**That**, in order to combat acts of corruption, it is essential to “consolidate the autonomy and independence of the higher control bodies”, taking into account the Lima Commitment, “Democratic Governance against Corruption”, signed at the VIII Summit of the Americas (2018).

**That**, taking into account the Declaration of Punta Cana (2016), OLACEFS proclaimed “to carry out its function of institutional control, promoting and implementing strategies, links and



mechanisms for citizen participation, maintaining its competence and decision making independence”.

**That**, in order to “continue strengthening inter-institutional relations between regional organizations involved in the prevention, identification, investigation and monitoring of facts related to corruption, developing mechanisms that foster greater coordination and mutual assistance, which favor the cross-cutting and multidisciplinary exchange of good regional practices and experiences ”, the SAIs of OLACEFS signed the Cusco Declaration (2014).

**That**, in the Santiago Declaration of 2013 on governance, the fight against corruption and public trust, OLACEFS declared to “continue assuming the challenges posed by the highest demands that citizens make to their public authorities, in particular in the fight against corruption, the development of a culture of transparency and the active incorporation of citizens in public deliberation processes ”.

**That**, in accordance with the Santiago Declaration, the “OLACEFS will develop a Knowledge Management System that allows the exchange of knowledge and experiences among SAIs in the Region, especially in matters of corruption control, transparency, accountability and citizen participation ”

**That**, in the Declaration of Santo Domingo (2012), OLACEFS promotes and increases “the public dissemination that corruption and lack of transparency undermine citizen support, make it impossible to mobilize and effectively allocate resources and prevent them from properly reaching vital activities, to eradicate poverty and achieve sustainable economic development, thereby strengthening democracy and the rule of law. ”

**That**, in the Declaration of Asunción (2009), “Accountability is the basis for good governance. The link between political power and citizens must have mechanisms that allow an interaction that ensures that governments respond to the interests of their representatives; and that the establishment of strong accountability mechanisms promote “institutional strengthening, citizen confidence, the rule of law of countries, the fight against corruption, the development of public policies that meet the needs and demands of citizenship the best way possible, and in general raise levels of governance and probity. ”

**That**, ISSAI 12, “on the Value and Benefit of SAIs”, declares in principle 2 the responsibility of SAIs to respond adequately, in accordance with their mandates, to the risks of financial irregularities, fraud and corruption; as well as, in principle 5, its responsibility to be receptive to emerging risks and problems of society by promoting, for example, mechanisms to address financial irregularities, fraud and corruption.

**That**, ISSAI 20 reflects the principle of transparency and accountability as two important elements for good governance. Being these, pillars that support to fight corruption, improve the government and promote the obligation of accountability.



**That**, as stated in ISSAI 30- Code of Ethics, Supreme Audit Institutions (SAIs) generate high expectations and must gain the trust of external stakeholders (citizens, legislative and executive bodies, auditees and others). Therefore, they have to act as model organizations and inspire trust and credibility. Since ethical behavior is a key component in establishing and maintaining the necessary trust and reputation, a code of ethics is an essential requirement for the operation of a SAI.

**That**, in accordance with the Working Group on Fight Against Corruption and Money Laundering of INTOSAI, the following principles were determined: "Legality, independence, objectivity and impartiality, coherence, prevention, transparency, responsibility, professionalism and compliance with professional Ethics".

**That**, ISSAI 5700 on "guideline for the audit of corruption prevention" supports SAIs to prepare and conduct audits of anti-corruption policies and procedures in government organizations, within the scope of their mandate. This guideline covers anti-corruption structures and procedures, as well as risk analysis and monitoring processes.

**That**, in the framework of the Working Group on Fight Against Corruption and Money Laundering, the INTOSAI GOV 9160 Guide was created on "improving the good governance of public assets", with the objective of consolidating a common front against corruption through the efficient promotion of institutional awareness, standards, policies and good practices, in accordance with the mandates and capacities of SAIs. Likewise, INTOSAI considers integrity as "the virtue, the incorruptibility and the state of being intact. Integrity is closely related to the absence of fraud and corruption, but also carries a common decency.

**That**, within the framework of the Working Group on Fight Against Corruption and Money Laundering, the ISSAI 5700 Guide on "Corruption Prevention Audit", INTOSAI considers that "one of the most important aspects of the role of the SAIs in the fight against corruption is the work they do to strengthen public institutions, which are the elements of the national integrity system. Good governance in that system is based on integrity, transparency and accountability. "

**That**, according to the Moscow Declaration, approved by the SAIs of INTOSAI at its XXIII Congress held in 2019, SAIs should seek to broaden their approach to the identification of national and international risks, and raise awareness of their danger; Thus, it is also necessary to administer, in addition to the specific risks of each entity, the systematic risks existing in governments.

**That**, pursuant to Article 1 of the Charter of the OLACEFS, the Latin American and Caribbean Organization of Supreme Audit Institutions "is an international, autonomous, independent and apolitical organization, created as a permanent association that is responsible for fulfilling functions of specialized scientific research and develop tasks of study, training, specialization, advice and technical assistance, training and coordination at the service of its members, as well as to promote relations between them, in order to promote their



development and improvement". Likewise In the OLACEFS Regulations, the General Assembly has the exclusive prerogative "VIII. Approve the reforms to the Charter and other regulations ".

**That**, the full members constituted in the XXIX General Assembly of OLACEFS recognize the powers of the constitutional and legal framework in force in each country, as well as the Principle of Sovereignty and Non-Intervention in the Internal Affairs of other States.

Therefore, the Supreme Audit Institutions of the Region, **DECLARE:**

**FIRST** – To promote effective compliance with the legal framework for auditing and control by the Supreme Audit Institutions, promoting innovative forms of control and innovation in public oversight, with the objective of transparenting and precautioning the proper use of public resources, in benefit of a Latin American and Caribbean society free of corruption.

**SECOND.** - Articulate and encourage multilateral cooperation initiatives that promote transparency and control of the Supreme Audit Institutions, verifying the means adopted by the subjects of the audit to prevent, detect and combat corruption.

**THIRD.** - Foster cooperation in the exchange of information and advice that will help to detect and investigate the management and the improper, inappropriate and illegal use of public resources, in order to strengthen the confidence of citizens in the role of Supreme Audit Institutions of OLACEFS.

**FOURTH.** - Encourage Supreme Audit Institutions to sign interinstitutional agreements that allow cooperation in the prevention, in the fight against corruption and asset recovery in accordance with the legal and constitutional regulations of each State.

**FIFTH** - Strengthen, through the Capacity Building Committee, the creation of academic and professional training programs in the areas of prevention, control and supervision of the management of public resources, with the aim of promoting the technical and investigative knowledge of the staff of the Supreme Audit Institutions.

**SIXTH.** - To urge the Supreme Audit Institutions to actively collaborate with the progress of the Specialized Working Group in the Fight against Transnational Corruption of OLACEFS.

**SEVENTH.** - Encourage the members of the Working Group Specialized in the Fight against Transnational Corruption of OLACEFS to contribute permanently to the advancement of the fulfillment of its objectives, and with special emphasis on the creation of an international



management system that allows exchange of information between Supreme Audit Institutions.

Signed in the city of San Salvador