



BEST PRACTICES AND EXPERIENCES COMPTROLLER GENERAL OF ACCOUNTS OF THE REPUBLIC OF GUATEMALA

Main Objective

The Comptroller General of Accounts of the Republic of Guatemala is the technical governing entity of fiscalization and government control. Its primary objective is to lead and execute actions of external, finance and government control with efficiency, pertinence, diligence and effectiveness, as well as to look after the transparency of the State offices or others that handle public funds. It is also responsible for promoting ethic values and responsibility in official and public servants, controlling and assuring the quality of public spending and probity within the Guatemalan public administration.



Main Objective



To fight corruption, the Audit Director's Office for Complaints Attention was created, and it has the responsibility for managing the requirements related with possible acts of corruption pointed out by the civil society, Public Prosecutor's Office, Jurisdictional bodies and Congress of the Republic. It also attends to the alert reports generated by the Audit Director's Office for Public Management Analysis and Early Warnings.

Main Objective

The Audit Director's Office for Public Management Analysis and Early Warnings was also created to fight corruption through constant monitoring with the use of technology to identify risk areas to be notified with periodic warning reports to the audit teams so they can perform assessments based on that information.



Relevant actions to combat corruption from the Audit Director's Office for Public Management Analysis and Early Warnings

Complaint Request Entry,
Public Prosecutor's Office,
Jurisdictional Bodies and Congress of
the Republic requirements

Strategic Plannings

Audit Director's Office for
Public Management Analysis
and Early Warnings

- Department of Citizen Complaints
- Department of Public Prosecutor's Office and Jurisdictional Bodies Requirements
- Department of Concurrent Audits

RESULTS

1. Special Compliance Audit Exam with Limited Security Level to Civil Society Requirement
2. Special Concurrent Compliance Audit Exam
3. Special Compliance Audit Exam with Limited Security Level to Public Prosecutor's Office Requirement
4. Special Compliance Audit Exam with Limited Security Level to Congress of the Republic Requirement
5. Verification Presence Appointment, Quality Department Program
6. Verification Presence Appointment



Citizen Complaints Attention

Denuncia Ciudadana 1506
contraloria.gob.gt

CGC Contraloría General de Cuentas

Guatemala merece vivir ¡Sin Corrupción!
La transparencia es tarea de todos. No seas parte de la corrupción.
¡Únete al No y Denuncia!
Por favor brindanos los siguientes datos:
¡Tu denuncia es confidencial!

Guatemala, de de 20

Doctor
Frank Helmuth Bode Fuentes
Contralor General de Cuentas
Contraloría General de Cuentas
Su Despacho

Yo

Documento Personal de Identificación (DPI) Correo electrónico

Teléfono Municipio

Departamento

Persona a denunciar

Entidad

Cargo Municipio

Departamento Hechos a denunciar

ADJUNTO: Archivos Fotos Videos

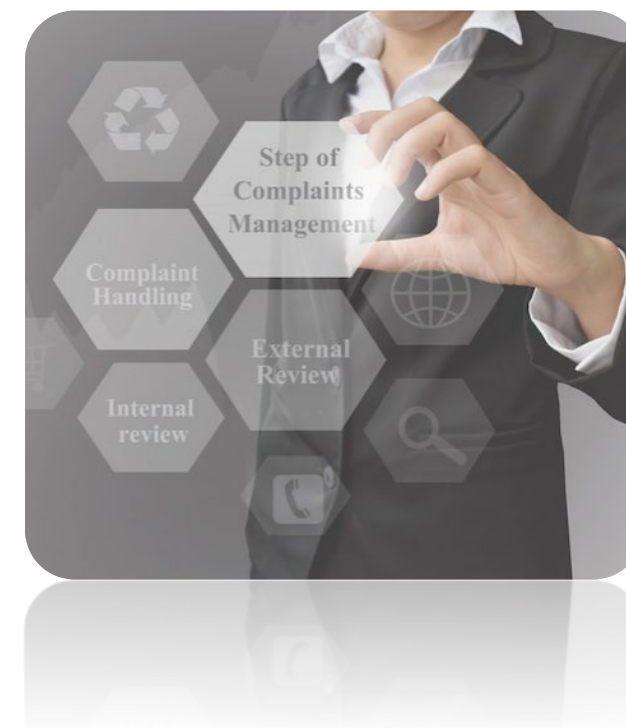
FIRMA

El formulario puede ser depositado en los buzones de denuncias o entregados en la ventanilla especial

7a. Avenida 7-32 zona 13, Guatemala, Guatemala, C.A. Código Postal 01013
PBX: (502) 24748700 | www.contraloria.gob.gt

Within the Audit Director's Office for Complaints Attention, Special Compliance Audit Exam with Limited Security Level are carried out when requested by civil society.

This practice allows direct participation of civil society when identifying a possible act of corruption in the administration of public resources. These type of actions directly correspond to institutional strategies related to developing a corruption prevention program through the line of action: "Defining the means for specialized complaints", within a framework that prioritizes prevention.



Civil Society Complaint Form

To facilitate the process of filing a complaint on behalf of civil society, the SAI has developed different means that are available to the public:

- ✓ Mobile APP “**Denuncia Ciudadana**”
- ✓ Web Portal
<https://www.contraloria.gob.gt/index.php/denunciaciudadana/>
- ✓ Direct phone number: **1506**
- ✓ In person in any of the 3 city buildings or in any of the 21 departmental offices



Public Prosecutor's Office And Jurisdictional Organs Requirements Management

MP
MINISTERIO PÚBLICO



The Public Prosecutor's Office is the institution in charge of criminal prosecution and manages the investigations related to wrongdoings while holding public positions, including those related to the administration of public resources.

Because of that function, in the prosecution of charges related to acts of corruption, the Public Prosecutor's Office requests the evaluation of specific facts to the Comptroller General of Account, who then through the Audit Director's Office for Complaints Attention, perform an analysis and send a report with the findings, those reports are part of the proof documentation that the judge uses within the legal proceedings.

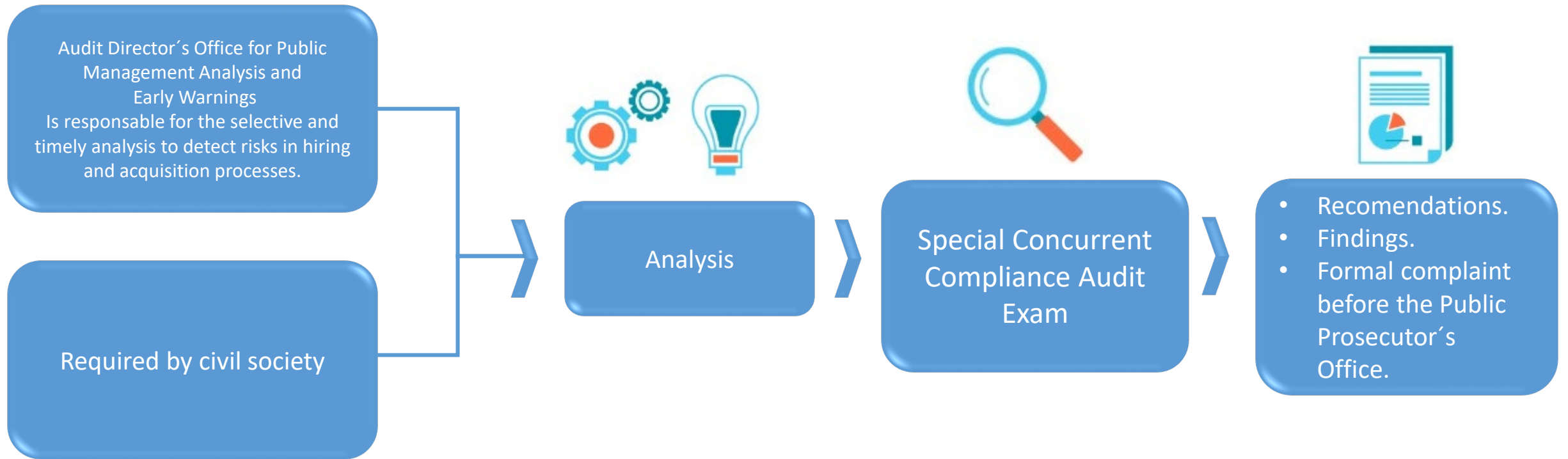
Concurring Auditing as a preventive action

Within the structure of the Audit Director's Office for Complaints Attention, the Concurring Audit Department carries out special analysis on acquisition processes in course (processes not yet finalized); they also evaluate public hirings and acquisitions of goods, supplies, infrastructure and services, using a methodology that splits acquisition processes into stages and phases, with the purpose of detecting errors, breaches or possible crimes in a timely manner.

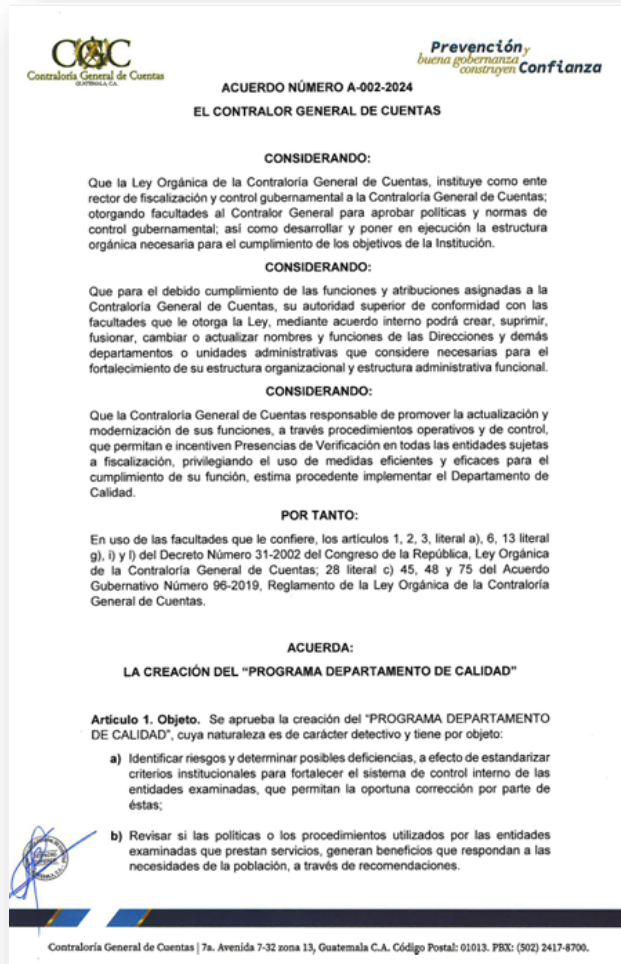
To carry out a Concurring Audit, the Audit Director's Office for Complaints Attention gets the warning reports generated by the Audit Director's Office for Public Management Analysis and Early Warnings, that contain possible facts related to breaches or possible crimes, so they can be evaluated and recommendations, findings, legal situations or complaints are issued in a timely and preventive manner.



Process to make Concurring Audits



New practices in combating Corruption Quality Department Program



As part of the process of updating and modernization in the Comptroller General of Account of the Republic of Guatemala, Frank Helmuth Bode Fuentes, approved the Agreement Number A-002-2024, which instructed the creation of the Quality Department Program, with the objective of identifying risks and determine possible deficiencies to then strengthen the internal control system of the analyzed entities.

The nature of this program is detective-preventive, related with the identification of bad practices or possible acts of corruption. Consists in having a multidisciplinary specialized team to carry out these analysis and evaluations in all entities subject to fiscalization in Guatemalan territory, with the purpose of verifying if the policies or processes utilized by the examined entities that provide services generate benefits that respond to the population needs and to implement actions that strenghten internal control in a timely manner.



Quality Department Program as a preventive tool

Strategic Planning

Verifications are made in all entities subject to fiscalization (by every Department Delegation).

Verification result

Recommendations are generated, with the intent to find an immediate solution for the internal control breach detected or possible act of corruption.

Follow up

Recommendations have a maximum due date of 15 days.

Recomendation fulfilled

- It gets archived.
- An evaluation of the result gotten by the fulfillment of the recommendation.

Recomendation not fulfilled

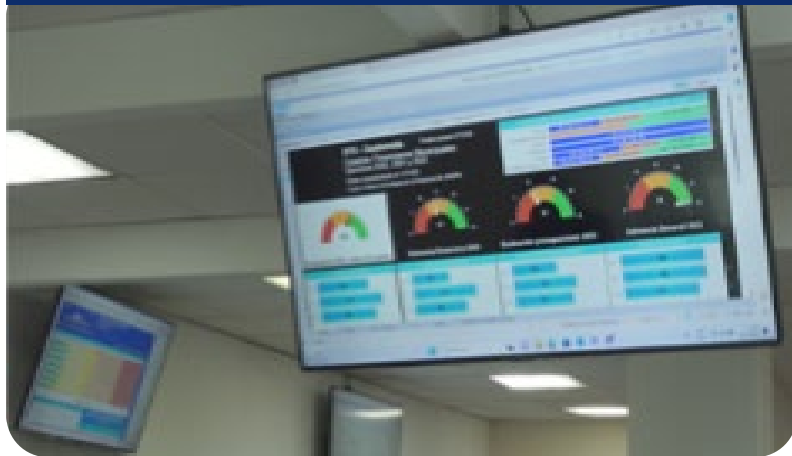
Recommendations not fulfilled are transferred to the Audit Director's Office for Sectorial Audit, so it can be sanctioned.

The use of technology in the combat against corruption

Because of the importance that represents by itself, as well as the interest and input of the Comptroller General of Accounts of the Republic of Guatemala in modernizing and strengthening the use of innovative technology, the Quality Spending Subcomptroller's Office has propitiated through the Audit Director's Office for Public Management Analysis and Early Warnings, preventive functions and actions using real time data analysis, which allows early warnings by the information generated by the SIM, then transferred to different Audit Director Offices as elements that help fiscalization functions and the detection of possible acts of corruption.



System of Integral Monitoring –SIM–



Since 2023, the implementation of the SIM has allowed the correct use of information administered by Public Finances Ministry. This official information repository with big data analysis, permits consulting and decision making with real time data.

The information obtained through dynamic tables and Dashboards is used to create alert reports that are transferred to the Audit Director's Office for Complaints Attention as an input to detect possible acts of corruption. The SIM constitutes a technological tool that has radically modified the way traditional auditing was conducted, by incorporating massive data analysis to detect risks and help close the gap in document revision times and detection assertiveness.



RESULTS

- The implemented practices give citizens the opportunity to present complaint requests and look forward to appropriately attend them increasing the reach of the evaluation areas enabling an important space for citizen participation.
- Contributes to the fulfillment of the fiscalization and government control goals, evaluating both the quality and the impact of the use of State resources and assets, with the objective to prevent possible acts of corruption.
- Legal corrective or preventive actions are timely initiated against corruption acts, by the Comptroller General of Account of the Republic of Guatemala before the Public Prosecutor's Office.



RESULTS

The Audit Director's Office for Public Management Analysis and Early Warnings, through the issuance of alert reports and the use of SIM, has transferred to the Audit Director's Office for Complaints Attention the following alert reports:

	Period	Number of Alert Reports	Value
	2024	20	Q9,871,424,036.60
			\$ 1,265,567,184.18
	2023	52	Q751,184,944.87
			\$ 96,305,762.16

RESULTS

From an integral perspective and considering the good practices implemented since 2023, the Audit Director's Office for Complaints Attention findings have been criminally reported to the Public Prosecutor's Office for the largest amount of money in the 74 years of the existence of the Comptroller General of Account of the Republic of Guatemala, for the sum of **Q7,506,507,083.69 (\$962,372,703.04 USD)** for possible acts of corruption, which need to continue the legal process in the judicial system.





Prevención y
buena gobernanza
construyen **Confianza**