



**OLACEFS**

ORGANIZATION OF LATIN AMERICAN AND CARIBBEAN  
SUPREME AUDIT INSTITUTIONS

**COMTEMA**

ENVIRONMENT

# SITUATION REPORT

IMPACTS OF COVID-19 ON ACTIVITIES AND PROJECTS UNDER THE CHARGE OF COMTEMA

Federal Court of Accounts – Brazil, May 2020



FEDERAL COURT OF ACCOUNTS

**Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS)  
Special Technical Commission for the Environment (COMTEMA)  
Federal Court of Accounts – SAI Brazil (TCU)**

**Situation report on the activities and projects in charge of COMTEMA**

## **1. Introduction**

The Special Technical Commission for the Environment (COMTEMA) of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), chaired by the Federal Court of Accounts – SAI Brazil (TCU), aware of the impacts caused by the Covid-19 pandemic, prepared this report to present information regarding its projects and activities planned for 2020, considering that transparent and active communication is one of the main guidelines of the Commission.

For this year, COMTEMA planned to carry out activities in order to put into practice its strategic plan, especially communication and dissemination actions. In addition, the Commission intended to prepare its operational plan, through a face-to-face workshop. Finally, COMTEMA planned to conduct the Coordinate Audit on Protected Areas, for coordinated audits represent the main project of the Commission.

Therefore, considering the present context of the global health crisis of Covid-19, the objective of this report is to present the current progress of activities and projects planned or underway by COMTEMA. The Commission submitted the draft of this report to the participating teams in the Coordinated Audit on Protected Areas for comments. The final version of this report was presented to the Commission's members and other stakeholders to inform them about the current circumstances and to support decision-making. This is the English translation of the report, originally wrote in Spanish.

Finally, COMTEMA considers that, given the current scenario with such challenging circumstances, it is necessary to increasingly work in a collaborative and inclusive manner, leaving no one behind, as advocated by the 2030 Agenda for Sustainable Development.

## **2. Activities of the 2020-2026 COMTEMA Strategic Plan**

The 2020-2026 COMTEMA Strategic Plan has been in development since last year (2019), when new strategic statements (mission, vision and principles) were identified, strategic objectives were mapped, and strategic initiatives were proposed, being selected according to their feasibility and priority.

This process took place collaboratively since it included representatives from 11 Latin American Supreme Audit Institutions (SAIs) and experts from different partner institutions, such as the United Nations (UN) and the International Union for Conservation of Nature (IUCN). The German Agency for International Cooperation (GIZ) – *Deutsche Gesellschaft für Internationale Zusammenarbeit* GIZ GmbH – supported this initiative through hiring consultancy services specialized in strategic planning.

The result of this joint effort shows the following Commission's definitions:

**Mission** – To be a Technical Commission of OLACEFS that contributes to local, regional and global sustainable development through the control, supervision and monitoring of environmental management, promoting the integration of SAIs and generating public value.

**Vision** – To be OLACEFS' technical reference in the design, development and application of tools and methodologies for control, supervision and monitoring of environmental management and sustainable development at local, regional and global levels.

**Values** – Carry out external control and oversight activities through coordinated audits between COMTEMA's member SAIs, incorporating innovative methodologies and tools that generate public value, in order to strengthen sustainable development and environmental management, and to

promote collaboration and technical capacity building through knowledge exchange and mutual learning.

#### Strategic Objectives (SO)

- SO 1 – Permanent and segmented communication of COMTEMA products to different audiences.
- SO 2 – Generate strategic alliances to strengthen COMTEMA’s work.
- SO 3 – Carry out control and supervision actions aligned with environmental needs and the monitoring of the recommendations and commitments generated.
- SO 4 – Consolidate collaboration, learning, coordination and communication actions among COMTEMA members.

Taking into consideration the strategic objectives 1 and 2, COMTEMA conducted different actions to approach strategic stakeholders.

COMTEMA conducted various presentations during the III Latin American and Caribbean Congress on Protected Areas, organized by IUCN in October 2019. Since then, the Commission has held conversations with IUCN in order to establish a memorandum of understanding to bring both institutions together and exchange information, knowledge and technical capacities.

Likewise, COMTEMA has actively participated in the INTOSAI Working Group on Environmental Auditing (WGEA), offering input on the work carried out in Latin America on environmental matters, as well as being part of the work package on climate finance, led by SAI United States (GAO). In 2019, TCU translated a relevant WGEA document on environmental auditing into Spanish and Portuguese with the support of GIZ. In March 2020, TCU represented the Commission at the WGEA Steering Committee meeting, held virtually.

Finally, it is worth mentioning that COMTEMA carried out surveys with the Commission’s members with the aim of collecting information on audits and training actions on the following topics: plastic waste, climate finance and sustainable transport – topics included in the WGEA Work Plan 2017-2022.

Regarding the strategic objective **“consolidate collaboration, learning, coordination and communication actions among COMTEMA members”** (SO 4), COMTEMA continues to work in a coordinated and consistent way in alliance with OLACEFS Capacity Building Committee (CCC) and with GIZ. As a result, COMTEMA and CCC offered three online courses in 2019, namely: online course on performance auditing, online course on auditing protected areas, and the Massive Open Online Course (MOOC) on SAIs and the Sustainable Development Goals (SDGs). The MOOC on SAIs and the SDGs is an online course available to anyone at a demand basis. It is offered in three languages (Spanish, English and Portuguese) and has already been completed by more than 5,000 people around the world.

### 3. Operational Plan

Regarding the strategic objective **“carry out control and supervision actions aligned with environmental needs and the monitoring of the recommendations and commitments generated”** (SO 3), COMTEMA decided to prepare an operational plan with proposals for conducting coordinated audits and other activities over the next few years. By doing so, the Commission intends to improve its planning and to make its future works more foreseeable to stakeholders.

In this sense, COMTEMA had scheduled a face-to-face meeting for the second semester of 2020, with the participation of Commission’s members and experts with the aim of preparing and validating such operational plan. Based on the new scenario created by the pandemic, COMTEMA decided to postpone the workshop for the first semester of 2021.

Despite this postponement, COMTEMA, in collaboration with its members, continues to work on actions related to the above-mentioned strategic objective 3. In this context, the most important project currently being carried out is the Coordinated Audit on Protected Areas, referred to in the next topic.

## 4. Coordinated Audit on Protected Areas

### 4.1. Background

The purpose of the Coordinated Audit on Protected Areas is to assess the implementation and management of protected areas intended for *in situ* conservation of biodiversity. This collaborative work has the participation of 18 SAIs, being 15 from Latin America, 2 from Europe and one sub-national audit institution. This initiative has the technical and financial support of GIZ.

In the first half of 2019, COMTEMA offered training actions to the participating audit teams in order to prepare them to carry out the audit in the context of each country. In that sense, the audit teams participated in the following capacity building actions: online course on performance auditing, online course on auditing protected areas, and the MOOC on SAIs and SDGs.

Following these courses, the Planning Workshop was carried out in November 2019, in which the auditors were able to discuss, standardize and validate the methodological strategy, the audit planning matrix and the work papers. The audit teams committed to take the necessary steps to adapt the audit planning matrix and work papers to the respective national contexts. Furthermore, a schedule was established for sending the results of the audit activities and procedures.

For the first half of 2020, the plan was to conduct the execution phase of the coordinated audit with the use of data collection tools and the execution of audit activities, such as surveys, technical visits to selected protected areas, INDIMAPA (Index of Implementation and Management of Protected Areas) and the FSDL analysis (Fragmentations, Overlaps, Duplicities and Gaps). According to the previous schedule, COMTEMA planned that the consolidation and findings workshop would take place by June 2020. The second semester of 2020 would be devoted to consolidating data and results, to preparing reports and communication products, and to promoting dissemination actions.

However, on March 11<sup>th</sup>, 2020, the World Health Organization (WHO) officially declared the Covid-19 a pandemic, and authorities all over the world enacted different sanitary and social isolation measures in order to prevent massive contamination. This situation resulted in sudden changes in everyone's working life. Even though it is a global issue, each country has particularities in terms of health and legal measures adopted and the respective political and economic contexts. As a result, the pandemic has had different effects in each country and each SAI regarding the execution of the coordinated audit. This new reality has created the need to evaluate the impacts on this initiative.

In April 2020, the coordinating team decided to contact all audit teams through the digital platforms available – WhatsApp, e-mail and video calls (Microsoft Teams, Zoom and Skype) – to send them a message of positiveness in the current circumstances, to offer support for the activities, and to identify the current step of each SAI in the audit. Between April 15<sup>th</sup> and May 8<sup>th</sup>, 2020, TCU made video calls with 14 SAIs, and received information from three SAIs by email.

In the following diagnosis, COMTEMA presents the information collected in these contacts in order to inform about the decisions taken by the coordinating team, as well as to support decision-making processes within OLACEFS, GIZ and the 17 SAIs participating in the coordinated audit.

### 4.2. Diagnosis

Overall, audit activities are ongoing in most SAIs. Most members of the audit teams continue to work at home according to their own conditions (physical and emotional health situation, access to good internet connection, availability of work equipment and its common use by other residents in the household); some of them continue to work at the SAIs facilities, but under new security protocols. Many SAIs mentioned that some activities have been deferred to focus on urgent matters; however, all of them have maintained their commitment to the coordinated audit.

The new context has brought difficulties that can be classified into the following groups:

- **Political and governmental context** (suspension of constitutional guarantees, delays and changes regarding the designation of authorities, etc.);
- **Work and professional context** (work conditions, suspension of activities in some SAIs, possibilities of home office, access to good internet, etc.);
- **Operational context and access to data** (lockdown of institutions which are relevant to the audit; shutdown of protected areas making it impossible to carry out technical visits; whether documents format is paper or electronic; whether and to what extent do members of the audit teams have access to internet connection, etc.).

As a result, the maintenance of office work (analysis of documents, work papers, etc.) depends on the technological infrastructure of each SAI and on their stage of data digitalization. Cases vary from those in which audit teams already have access to a large part of the necessary information, to those in which they have not yet been able to send the surveys and information requests to managers.

Regarding field work (interviews, technical visits to protected areas, etc.), its continuity depends on the execution stage in which each SAI was as of enactment of closure measures due to the pandemic. Some SAIs were able to conduct technical visits before the pandemic's start; others carried them out partially; and others have had to postpone them. Some interviews had already been conducted; others are being carried out virtually; others are still suspended.

Thus, each SAI finds itself in its own situation: some are following the order of the planning matrix (question 1, then question 2), while others had to reverse it (first question 2, then question 1) until they have full access to data in order to carry out the audit procedures. As a result, the schedule needs to be flexible, with tentative dates, adapting to the specific situation of each country and SAI.

However, the coordinating team was available to support the SAIs through the available contact channels (WhatsApp, e-mail and video calls) for questions, concerns and guidance, and oriented them to send draft versions of working papers, when available, regardless of the scheduled dates for each submission.

### 4.3. Conclusions

The main conclusions at the time (May 18<sup>th</sup>, 2020) are presented below.

First, despite being a global event, the pandemic had different impacts on countries and their public institutions – which affects the access to important data for the coordinated audit.

Second, the audit members are in good health, and many of them are working at home or at the office, according to their possibilities, although the same productivity as before cannot be expected, due to the impact that the current situation has on emotional and family conditions of those involved, as well as on data access (technological conditions).

Third, TCU answered to some of the audit teams' questions regarding the work papers. The coordinating team also cleared up questions about preliminary data on protected areas previously sent by the audit teams. Such virtual contacts between the audit teams and the coordinating team will be maintained throughout the execution of the audit and the consolidation of data and results.

Fourth, based on the assumption that social distancing measures might be in place until the end of 2020, most audit team members would be able to take part in virtual meetings and events for data consolidation, but some of them would not. This statement considers that the current circumstances shall remain the same, regarding not only sanitary issues, but also infrastructure conditions (electricity and internet) and human rights situation (maintenance of peace and constitutional guarantees in the participating countries).

Fifth, the original schedule is not feasible for many of the participating SAIs due the current circumstances. It is necessary to adjust the schedule of activities in order to continue the work and deliver the desired products.

#### **4.4. Coordinating team decisions**

In this context, the coordinating team made the following decisions regarding the Coordinated Audit on Protected Areas:

1. The audit is maintained; however, the coordinating team is responsible to submit to the audit teams a new schedule with new dates for activities and products.
2. The consolidation phase remains scheduled for the second half of 2020, with the initial plan to carry out the consolidation workshop virtually, using the technological solutions that the coordinating team and GIZ will provide to make it feasible.
3. The coordinating team will follow up on health recommendations to support a possible change on the organization of the workshop, which may be in person – always considering health risks and respecting government decisions in each country.
4. The audit communication products are scheduled to the first half of 2021.
5. COMTEMA will submit this report to the stakeholders, namely: the 17 SAIs participating in the coordinated audit, all members of COMTEMA, the OLACEFS instances (Presidency, Executive Secretariat, CCC), GIZ and other relevant stakeholders.
6. The coordinating team remains available to provide virtual assistance to accomplish the audit activities and emphasizes that the particularities of each SAI will be taken into consideration.

#### **5. Final message**

Based on the current scenario caused by the pandemic, COMTEMA reaffirms its commitment to continue supporting all SAIs and informs that it will be attentive to future events, working to ensure that activities and projects achieve their objectives, taking into consideration that the new context requires flexibility and adaptiveness, leaving no one behind.

#### **6. Disclaimer**

This report was concluded in Spanish on May 18<sup>th</sup>, 2020, with information collected from April 15<sup>th</sup> to May 18<sup>th</sup>, and comments and suggestions received until May 15<sup>th</sup>. Its English version was concluded on June 19<sup>th</sup>. The situation may change in each country at a weekly basis; thus, these considerations might need timely review by the coordinating team.

#### **7. Submissions**

COMTEMA will send this report by e-mail to the following stakeholders:

- OLACEFS Capacity Building Committee (CCC);
- German Agency for International Cooperation (GIZ);
- Accounts Chamber of the Dominican Republic;
- Comptroller General's Office of Accounts of Guatemala;
- Comptroller General's Office of the Bolivarian Republic of Venezuela;
- Comptroller General's Office of the Republic of Chile (OLACEFS Executive Secretariat);
- Comptroller General's Office of the Republic of Colombia;
- Comptroller General's Office of the Republic of Costa Rica;
- Comptroller General's Office of the Republic of Cuba;
- Comptroller General's Office of the Republic of Ecuador;

- Comptroller General's Office of the Republic of Panama;
- Comptroller General's Office of the Republic of Paraguay;
- Comptroller General's Office of the Republic of Peru (OLACEFS Presidency);
- Court of Accounts of Portugal;
- Court of Accounts of Spain;
- Court of Accounts of the Oriental Republic Uruguay;
- Court of Accounts of the Providence of Buenos Aires;
- Court of Accounts of the Republic of El Salvador;
- Court of Accounts of the Republic of Honduras;
- Court of Auditors of the Providence of Santa Fe;
- General Audit Office of the Nation of Argentina;
- General Comptroller Office of the Plurinational State of Bolivia;
- Superior Audit Office of Mexico;
- Others SAIs and stakeholders.

Brasilia, Brazil, May 18<sup>th</sup>, 2020.

Special Technical Commission for the Environment  
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