

Public Governance Review

Chile's Supreme Audit Institution

Enhancing Strategic Agility and Public Trust

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Corrigendum

A number of changes have been made since the publication of the original version of this Public Governance Review on April 21, 2014.

Page 79:

Table 1.17. Budget Flexibility of Supreme Audit Institutions in Chile and Selected Countries.

Table 1.17.D. "Flexibility to vire (ie. Reallocate) funds between expenditure categories" should read "not possible" for Chile.

Page 85:

Annex 1.A2. Table 1.A2. Appointment, tenure and salaries of Supreme Audit Institutions' leadership in Chile and selected countries.

Table 1.A2.C "Remuneration: Set by Legislature" should include a shaded circle to denote "Yes" for Chile.

Page 75:

The last sentence of this page should read: "Chile's constitutional and statutory framework establishes incompatibilities such as Employment in the Public Sector, as do the majority of peer countries, and Professional activities (as in Brazil, Israel, Korea, Portugal, Spain and the European Court of Auditors)."

Page 87:

Annex 1.A3. Organisational independence of Supreme Audit Institutions' leadership in Chile and selected countries.

Table 1.A3. "Selection Criteria: Education qualification", "Incompatibilities of office: Employment in the Public Sector" and "Incompatibilities of office: Professional activities" should include shaded circles to denote a "yes" for Chile.

Page 88:

Annex 1.A4. Safeguards for removal of Supreme Audit Institutions' leadership in Chile and selected countries.

Annex 1.A4. "By which authority: Legislature" should include shaded circles to denote a "yes" for Chile. "Reasons for removal: Incapacitation – health" should not be shaded to denote "no" for Chile.

Page 101:

Table 2.1. Redesign of ex ante audit assignments in Supreme Audit Institutions.

"Limited change in ex ante audit assignments since the 1990s" should read "Change in ex ante audit assignments since the 1990s", with an asterisk added to Costa Rica noting that the change in Costa Rica was limited.

Page 202:

Table 3.A1.2. OLACEFS committees and commissions.

For Chile, there should be shaded circles to denote “yes” for participation in “Committees: Norms”, “Committees: Information and communications technology”. The category “Financial management” is no longer valid as the committee no longer exists.

Page 215 and 304:

Table 4.1. and 6.1. Communication with auditees at the beginning of an audit engagement by the Supreme Audit Institution in Chile and selected countries.

“Audit subject and scope” should have a shaded circle to denote “yes” for Chile.

Page 224:

Table 4.5. Modes of co-ordination and co-operation between the Supreme Audit Institution and internal audit in Chile and selected countries.

“Arrangements for sharing of information (including consultation procedures)” should have a shaded circle to denote “yes” for Chile.

Page 223:

A last sentence of this page should read: “The CGR does, however, have an portal shared with internal audit and control units that provides a channel for questions of internal auditors and a forum for discussions and exchanges of views and experiences.”