STAR OF THE MONTH
BULLETIN

FIRST EDITION

APRIL **2026**

Panama

A STRATEGIC PERSPECTIVE ON PUBLIC FINANCIAL OVERSIGHT

PbR
Presupuesto basado en Resultados

OBSERVATORIO ECONÓMICO

PRESENTED BY: OCCEFS | ORGANIZATION OF CENTRAL AMERICAN AND CARIBBEAN SUPREME AUDIT INSTITUTIONS

Table of Contents

Foreword – Anel Flores – President of OCCEFS ---- 3

Message from the General Secretariat ---- 4

Citizen Oversight as a Strategic Partner of the Office of the Comptroller General ---- 5

Panama takes the first steps toward the implementation of Results-Based Budgeting ---- 8

The New Era of Supreme Audit Institutions: The Economic Observatory as a Strategic Tool for Analysis and Transparency ---- 11

The Government Oversight Academy: A Strategic Pillar in the Professionalization of the Public Sector ---- 13

Eyra Lewis: Leadership, Commitment, and Regional Vision in Public Auditing ---- 15

Strengthening Institutional Legal Research through the Legal Vanguard Journal ---- 17

Digital Transformation and Data Analytics as Tools to Strengthen Public Auditing ---- 18

The Corruption Perceptions Index: A Public Financial Oversight Perspective for Strengthening Public Integrity in Panama ---- 19

Foreword

This edition of Star of the Month represents a valuable compilation of experiences, achievements, and best practices that reflect the evolution of Supreme Audit Institutions (SAIs), in this case Panama, in their commitment to a more efficient, transparent, and results oriented public administration. This edition is framed within a global context characterized by digital transformation, increasing demands for accountability, and the need to strengthen public trust in government institutions.

Throughout its pages, readers will find initiatives that demonstrate a modern vision of government oversight, where knowledge, innovation, and citizen participation are firmly established as fundamental pillars.

This publication also highlights the strategic role of the Economic Observatory as a platform that goes beyond data collection to become an instrument for analyzing, forecasting, and disseminating economic trends. By providing accurate, reliable, and up to date information, it supports informed decision making while strengthening transparency, government effectiveness, and efficiency. Likewise, the publication presents the progress made in implementing Results Based Budgeting (RBB), reflecting a modernization process aimed at linking resource allocation with institutional performance and the achievement of strategic objectives.

It also underscores the value of citizen oversight by highlighting the active participation of university students as strategic partners in monitoring public administration. This initiative represents a shift toward more inclusive, preventive, and citizen centered auditing models, reinforcing transparency and public confidence in government institutions.

Collectively, the articles featured in this edition not only showcase significant achievements but also provide a valuable forum for sharing knowledge and experiences that encourage the adoption of best practices across the region. Star of the Month thus establishes itself as a platform that promotes cooperation, mutual learning, and institutional strengthening.

Finally, this foreword invites readers to recognize in each of these experiences the reflection of a shared commitment: building stronger, more transparent institutions dedicated to serving citizens, thereby making a meaningful contribution to sustainable development and the strengthening of the rule of law.

Anel Flores - President of OCCEFS
Comptroller General of the Republic of Panama

Message from the General Secretariat

Reading this edition of the OCCEFS Secretariat Bulletin leaves a deeply positive and encouraging impression regarding the direction that Supreme Audit Institutions in our region are taking. More than simply an informative publication, it serves as a genuine forum where each country has the opportunity to showcase its progress, share lessons learned, and reaffirm its commitment to increasingly transparent and efficient public administration.

On this occasion, Panama stands out as an example of the consistent and strategic work being carried out in the field of government oversight. The publication demonstrates not only compliance with international and regional standards but also a clear commitment to innovation, process improvement, and the consolidation of an institutional culture grounded in accountability and public service.

One of the most valuable aspects of this editorial initiative is its ability to transform knowledge into a shared asset. By highlighting best practices in governance, the bulletin enables other institutions to learn from successful experiences, adapt them to their own realities, and consequently improve their own performance. Equally noteworthy is the strong emphasis placed on international cooperation. Throughout the publication, it becomes evident that the exchange of experiences, continuous professional development, and technical assistance are not isolated efforts but rather fundamental pillars of institutional strengthening.

Another element deserving recognition is the inclusion of citizen participation as an essential component of public auditing processes. Opening the door to mechanisms that promote citizen oversight and public engagement in monitoring government management strengthens trust in institutions and reinforces a more inclusive and transparent governance model.

From a comprehensive perspective, this publication reflects the shared commitment of OCCEFS members to building strong, modern institutions dedicated to the common good.

Ultimately, initiatives such as this strengthen regional identity, foster cooperation, and position Supreme Audit Institutions as key actors in the consolidation of more transparent and accountable democracies. This bulletin not only informs it inspires, motivates, and demonstrates that coordinated action is the path toward achieving a meaningful and sustainable impact on public administration throughout our countries.

Ricardo Alfredo Montes Nájera - Secretary General
Presiding Magistrate

Citizen Oversight as a Strategic Partner of the Office of the Comptroller General

The monitoring of public administration has undergone significant changes over the years. Public auditing is no longer limited to reviews or reports prepared from an office; today, it is recognized that the most effective oversight is preventive in nature and built through citizen participation. In this new reality, citizens are no longer passive observers but active contributors who, through their communities, help strengthen the governance of public resources.

At the Office of the Comptroller General of the Republic, citizen oversight has become a practical mechanism for involving the public in monitoring the use of public resources, with the objective of strengthening transparency and ensuring that government actions serve the public interest. One of the most important aspects of this initiative has been the participation of university students.

Through their community service programs, students from a wide range of academic disciplines have the opportunity to participate as Comptroller certified citizen monitors. In this way, the hours they devote to monitoring public projects not only fulfill an academic requirement but also become a meaningful experience through which they contribute to social oversight while developing a greater awareness of public responsibility.

Institutional and Regional Context

The participation of university students in monitoring public administration did not emerge by chance or as an isolated initiative. Rather, it is supported by a legal framework and institutional commitments that promote active citizenship.

There is a solid legal foundation for this initiative. The Political Constitution of the Republic of Panama and Organic Law No. 32 of 1984, governing the Office of the

Comptroller General, assign the institution the responsibility of overseeing the use of public funds and assets.

This effort is further strengthened through collaboration with academia. The partnership between the Office of the Comptroller General and the University of Panama, formalized through institutional agreements, has enabled students to assume an active role as citizen monitors. Most importantly, this experience not only benefits the country but also forms part of the students' academic development, as it may be recognized as community service hours, creating a meaningful connection between professional education and commitment to public service.

Technical Development

The cornerstone of this model is the use of the Social Oversight Platform for Local Governments (CSGOL). Through mobile devices, students record their observations and findings directly at project sites, uploading photographic evidence together with information on project progress and conditions.

This information is transmitted immediately to the Comptroller's auditors, enabling them to identify any irregularities through their monitoring dashboards.

This rapid response capability makes it possible to implement timely corrective measures, preventing potential harm to public funds and assets.

In practice, citizen participation has evolved from being an abstract concept into a tangible experience. One of the most valuable lessons learned has been the realization that the role of the observer can evolve into that of a strategic partner who complements the oversight work of the Office of the Comptroller General.

Citizen oversight initiatives have found their principal protagonists among university students. Their involvement has demonstrated that young people are not only interested in public affairs but also possess the ability to analyze them, question them, and contribute with sound technical judgment.

Through training opportunities, students gain an understanding of how public administration operates and the real impact that institutional decisions have on everyday life. This experience strengthens their academic development while fostering a strong sense of civic responsibility.

The model implemented follows a structured process, supported by continuous guidance and driven by a clear purpose. It begins with the identification of projects that have a direct impact on local communities, such as sidewalks, sports courts, gyms, and public markets.

Once the projects have been identified, students undergo a formal accreditation process before the institution. From that moment onward, they assume an active role within the public oversight system.

Technical support is a key component of the initiative. Students are provided with access to documents such as terms of reference and project implementation schedules, enabling them to compare what was planned with what has actually been executed while understanding both the physical and financial aspects of each project.

This process also transforms citizens' perception of the State. Rather than being viewed as a distant institution, government becomes a system in which citizens can participate, influence decisions, and make meaningful contributions. At the same time, the institution becomes more open and accessible, recognizing citizens as valuable partners in safeguarding public resources.

Impact on Public Auditing

The information collected through the platform serves as an important input for decision-making. To date, 461 projects have been monitored, 225 students have been accredited as citizen monitors, and the initiative has expanded to nine provinces across the country.

One of the most significant outcomes is that deficiencies have been corrected in 36% of the projects monitored, demonstrating the effectiveness of preventive oversight.

The implementation of university based citizen oversight has evolved beyond a pilot initiative into a fully established auditing strategy. The presence of an accredited student monitor at a project site creates an immediate preventive effect. When those responsible for project execution know that an accredited citizen monitor is reviewing actual progress, the likelihood of negligence or poor practices is significantly reduced.

Thanks to the CSGOL platform, evidence is received immediately, allowing deviations to be corrected in a timely manner and preventing problems from escalating or public resources from being wasted.

Transparency becomes tangible when a university student verifies that a public works project is being executed properly. This helps strengthen the relationship of trust between the Office of the Comptroller General and society.

Results

The experience of citizen oversight carried out by university students has demonstrated that the most effective public auditing combines the institutional technical rigor of the Comptroller's Office with the active participation of citizens.

By integrating technological tools such as the CSGOL platform with university community service programs and accountability mechanisms, Panama has created a continuous, efficient, and transparent oversight model.

For Panama, technology and citizen participation are not complementary elements but rather the pillars of a new approach to public auditing.

An approach that not only monitors public projects but also cultivates committed citizens while ensuring that every public resource is used appropriately.

Panama Takes the First Steps toward the Implementation of Results Based Budgeting

Results-Based Budgeting (RBB) has become an internationally recognized approach and a key instrument for strengthening efficiency, transparency, and accountability in public administration by linking budget allocations to institutional performance and the achievement of measurable results.

In the Republic of Panama, this public finance modernization process has been promoted by the National Government through the Ministry of Economy and Finance, with technical support from the United Nations Development Programme (UNDP) since 2021.

The adoption of Results Based Budgeting has progressed gradually through the implementation of a pilot model followed by its subsequent expansion. As a result of this phased process, approximately 40 public sector institutions have now incorporated the results oriented budgeting approach. From a comparative perspective, Panama's experience is still relatively recent compared to that of other Latin American countries, where results-based budgeting initiatives began to emerge in the early 2000s.

Within this context, regional and international efforts to strengthen public governance have consolidated Results-Based Budgeting as a key management tool through which resources are allocated based on institutional performance and the achievement of strategic objectives.

Supreme Audit Institutions play a fundamental role in this process by promoting practices that reinforce efficiency, transparency, and the responsible use of public funds.

Against this backdrop, the Office of the Comptroller General of the Republic of Panama has undertaken a gradual implementation process aimed at strengthening its internal management and consolidating an institutional culture focused on results.

The experience presented here serves as an important reference for the exchange of best practices among Supreme Audit Institutions across the region.

Scope of the Implementation of Results Based Budgeting

The implementation of Results-Based Budgeting within the Office of the Comptroller General has been conceived as a cross-cutting institutional initiative involving the organization's various departments. This process has made it possible to:

- Integrate the results-based management approach into both strategic and operational planning processes.
- Align the Institutional Strategic Plan (ISP) with the Annual Operational Plan (AOP) and budget allocation.
- Strengthen institutional performance monitoring and evaluation mechanisms.
- Align institutional strategic objectives with the Government Strategic Plan and the Sustainable Development Goals (SDGs).

This comprehensive approach has established the foundation for budget management focused on achieving measurable results that are consistent with national development priorities.

Best Practices Implemented

The Office of the Comptroller General's experience in implementing Results-Based Budgeting demonstrates several best practices that are highly relevant to Supreme Audit Institutions.

Strengthening Institutional Capacity

- Establishment of the Strategic Planning Department and the Budget Monitoring and Evaluation Department as specialized technical units.
- Definition of clear organizational structures and responsibilities for planning, performance monitoring, and evaluation.

Technical Planning and Monitoring Instruments

- Development of a practical guide for preparing the Annual Operational Plan (AOP).
- Design of technical templates, databases, and management dashboards that facilitate the systematic monitoring of both the Institutional Strategic Plan and the Annual Operational Plan.

Strategic Alignment and Results Oriented Management

- Ensuring consistency between the strategic objectives of the Institutional Strategic Plan and the operational targets of the Annual Operational Plan.
- Integration of the Sustainable Development Goals (SDGs) and the Government Strategic Plan into the design of the Institutional Strategic Plan, strengthening alignment with both national and international development frameworks.

Institutional Capacity Building

- Implementation of training sessions and technical working groups aimed at strengthening staff competencies in planning, budgeting, monitoring, and evaluation.
- Ongoing technical support provided to implementing units throughout the implementation process.

Progress and Results Achieved

The implementation of Results Based Budgeting has generated significant progress in the institutional management of the Office of the Comptroller General, including:

- Stronger integration between strategic planning, operational planning, and budget allocation.

- Availability of technical tools that enhance institutional performance monitoring and evaluation.

These achievements reflect a progressive process of institutional development aimed at closing efficiency gaps and strengthening accountability.

Conclusions

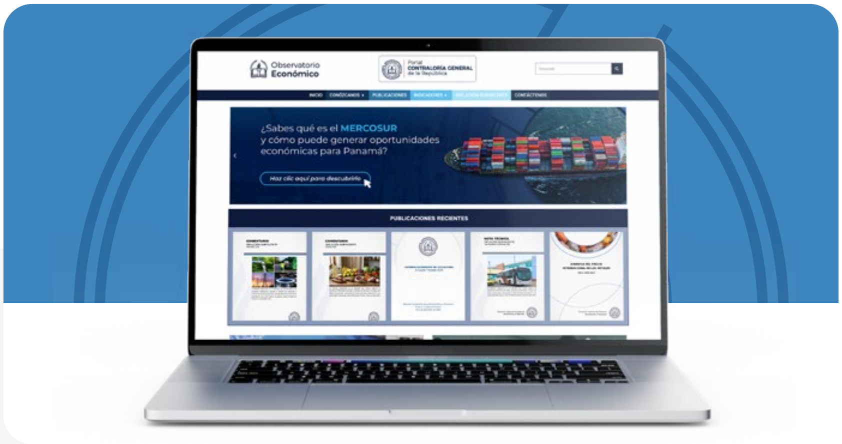
The implementation of Results Based Budgeting within the Office of the Comptroller General of the Republic of Panama has become a significant experience for Supreme Audit Institutions seeking to strengthen results oriented public management.

The best practices developed have improved planning, budgeting, monitoring, and evaluation processes, generating tangible progress in institutional efficiency, transparency, and accountability.

Although challenges remain particularly regarding the consolidation of monitoring systems and the availability of timely and reliable information the achievements to date provide a solid foundation for further expanding and refining the Results Based Budgeting approach.

In this context, the sustainability of the process and its potential for replication position the Office of the Comptroller General of the Republic of Panama as a regional benchmark in the adoption of best practices for implementing Results-Based Budgeting.

The New Era of Supreme Audit Institutions: The Economic Observatory as a Strategic Tool for Analysis and Transparency



In a global environment characterized by digital transformation, economic volatility, and growing demands for transparency, Supreme Audit Institutions (SAIs) have evolved toward more analytical, strategic, and value-driven models. This evolution requires moving beyond the traditional ex post auditing approach by incorporating tools that not only oversee public administration but also facilitate the understanding and anticipation of economic trends.

Within this context, the Economic Observatory emerges as an innovative initiative that strengthens the institutional role of the Office of the Comptroller General of the Republic. It is an information platform designed to disseminate economic and financial knowledge in an accessible manner for both specialists and the general public. Its creation represents a significant step forward in institutional transparency and strategic positioning.

Technical Development

The Economic Observatory is a platform developed by the National Directorate of Economic and Financial Advisory Services, under the leadership of the Strategic Department of Economic and Financial Research. Its purpose is to transform large volumes of statistical information into useful and understandable knowledge.

The Observatory is based on the production and transformation of statistical data obtained from the National Institute of Statistics and Census (INEC), combined with applied economic analysis that enables the interpretation of economic and social trends.

It also incorporates forecasting models and scenario analysis that strengthen strategic planning, together with accessibility and dissemination mechanisms that make economic information easier to understand.

Ultimately, the Economic Observatory has become an active transparency tool aligned with international best practices for the modernization of Supreme Audit Institutions.

Application in the Public Sector

The Economic Observatory enhances public decision making by providing reliable, timely, and evidence-based information. This contributes to more efficient public administration.

It also strengthens public auditing by providing economic and financial context, enabling more comprehensive assessments of the use of public resources.

The Economic Observatory also improves public planning by anticipating economic scenarios and promotes interinstitutional coordination by serving as a common point of reference for various public entities.

In addition, it contributes to the democratization of information by making economic knowledge accessible to citizens.

Institutional Results and Benefits

The implementation of the Economic Observatory has strengthened the institutional positioning of the Office of the Comptroller General, projecting it as a modern and analytical organization.

It has also enhanced transparency and public trust by providing open access to relevant information.

Furthermore, it has facilitated the generation of valuable knowledge, improving the public's understanding of economic developments and their impact on society.

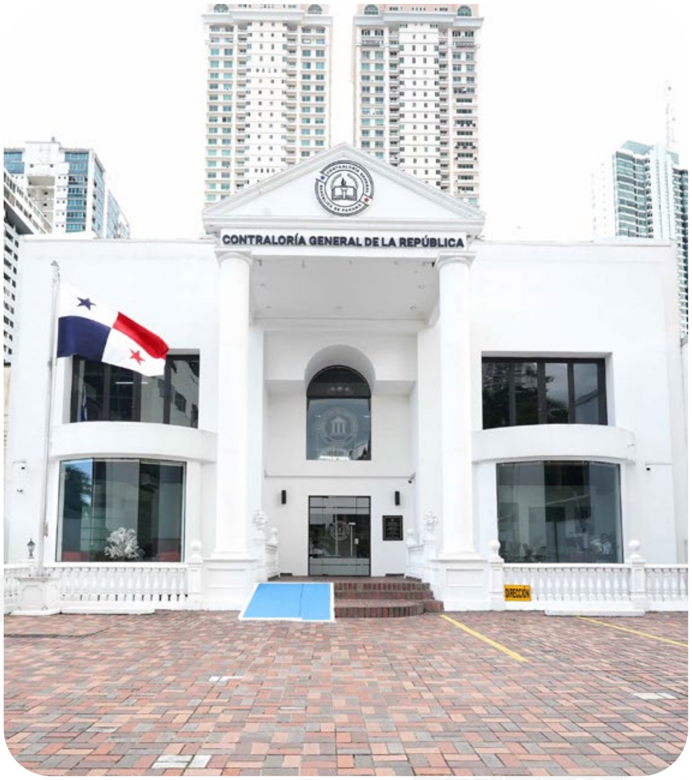
Finally, it has contributed to strengthening the institution's technical capabilities, reinforcing both its credibility and its public value.

Scan and access the website

The Government Oversight Academy: A Strategic Pillar in the Professionalization of the Public Sector

In the context of State modernization and the strengthening of public administration, the continuous development of human talent has become a key factor in ensuring efficiency, transparency, and accountability. Within this framework, the Government Oversight Academy (GOA) of the Office of the Comptroller General of the Republic has emerged as a strategic platform dedicated to developing the technical competencies and professional skills of public servants.

The GOA not only fulfills a training function but also serves as an institutional mechanism that promotes continuous knowledge development, aligning workforce capabilities with the evolving demands of government administration. Its training model, based on the identification of institutional needs, enables the design of academic programs that are relevant and adaptable to the current challenges facing the public sector.



Technical Development

The technical approach of the Government Oversight Academy is based on the Training Needs Assessment (TNA), a tool used to identify knowledge gaps and define learning strategies aligned with institutional objectives. Based on this assessment, the Academy develops a comprehensive academic portfolio that includes courses, seminars, workshops, diploma programs, and advanced professional development programs.

Between November 2024 and October 2025, the GOA experienced significant growth in its academic activities, reaching more than 10,800 participants, including staff from the Office of the Comptroller General and other government institutions. One of the most significant aspects of the Academy's technical model is its competency-based training approach, which encompasses both technical expertise and soft skills, thereby strengthening overall organizational performance.

The GOA has also implemented innovative initiatives such as its Knowledge Transfer Program, which ensures that newly acquired knowledge is shared internally, maximizing its institutional impact.

Application in the Public Sector

The Government Oversight Academy extends far beyond the institutional scope of the Office of the Comptroller General, expanding its impact across numerous public sector organizations.

Through its academic offerings, the Academy has addressed the specific training needs of multiple government institutions, promoting standardized knowledge in key areas of public administration.

The application of these training initiatives has resulted in improvements in the quality of public services, the strengthening of internal control systems, and the adoption of best practices throughout government administration.

The Academy has also promoted interinstitutional cooperation through partnerships with universities and other organizations, integrating academic knowledge with practical government experience.

Institutional Results and Benefits

The achievements of the Government Oversight Academy demonstrate a significant contribution to institutional strengthening. Among its principal benefits are the expansion of training coverage, the enhancement of workforce competencies, and the optimization of internal processes.

The training of thousands of public servants has contributed to raising professional performance standards across public administration, reflecting a strong commitment to excellence.

In addition, the Academy has strengthened organizational culture through initiatives focused on ethics, integrity, and collaborative work, establishing itself as a strategic pillar in the professionalization of the public sector.

Eyra Lewis: Leadership, Commitment, and Regional Vision in Public Auditing

With nearly three decades of service at the Office of the Comptroller General of the Republic, Eyra Lewis, Deputy National Director of General Auditing, has established herself as a leading figure in public oversight both in Panama and throughout the Central American region. Her career, marked by perseverance, professional growth, and an unwavering commitment to transparency, reflects the dedication and excellence recognized by the institution in selecting her as the featured profile in this edition of its institutional bulletin.

A Career Built Through Personal Determination

What began as simply accompanying someone to submit a résumé became the starting point of an exemplary professional career. Lewis joined the Personnel and Payroll Auditing Department, where, from her earliest days, she demonstrated a remarkable capacity for learning and a level of commitment that distinguished her among her colleagues.

Her experience at the operational level provided her with a deep understanding of the processes and challenges faced by public servants, laying the foundation for a leadership style characterized by both technical expertise and empathy.

Over the years, Eyra Lewis assumed increasingly significant responsibilities, serving in supervisory positions, leading multidisciplinary teams, and directing key divisions within the National Directorate of Auditing. This broad professional experience has given her a comprehensive understanding of public auditing from operational activities to strategic decision making strengthening her ability to lead projects, make informed decisions, and ensure the quality of institutional performance.

Leadership and Team Management Nationwide

Today, Eyra Lewis oversees more than 1,200 public officials throughout the country, leading a diverse workforce distributed across Panama. This role requires not only technical coordination but also strong leadership, motivation, and continuous professional guidance.

One of her greatest achievements has been integrating this nationwide team through technological tools that facilitate more efficient and connected auditing processes. Thanks to her leadership, the Office of the Comptroller General has implemented digital platforms that enable more agile case management, improve process traceability, and strengthen internal control mechanisms. This modernization has not only optimized the work of auditors but has also increased transparency and strengthened public confidence in government administration.

Innovation and Technology Applied to Public Auditing

The modernization of auditing processes has been one of the defining pillars of Eyra Lewis's leadership. Under her direction, the Office of the Comptroller General has developed its own technological tools designed to optimize case management, improve traceability, and facilitate remote, real time auditing.

Regional Engagement: OCCEFS and International Cooperation

Beyond her achievements at the national level, Eyra Lewis has expanded her impact throughout the region through her active participation in the Organization of Central American and Caribbean Supreme Audit Institutions (OCCEFS). For her, OCCEFS is much more than an organization, it is a space for integration, shared learning, and collaborative development.

According to Lewis, the challenges facing public auditing are common across the region. Issues such as the digitalization of processes, continuous professional development, and the efficient oversight of public resources affect many countries alike. OCCEFS provides a framework through which these challenges can be addressed collaboratively.

Commitment to Capacity Building and the Future of Public Auditing

Eyra Lewis believes that one of the fundamental pillars of effective public auditing is the development of human capital. For this reason, she continuously dedicates her efforts to strengthening professional teams and mentoring new generations of public auditors.

Impact and Legacy

Eyra Lewis's work has produced tangible results both within the Office of the Comptroller General and across the region:

- Increased efficiency and improved traceability in public auditing processes.
- Strengthened human capital through the development of highly skilled professional teams.
- Positioned Panama as a regional leader in technological innovation and public auditing cooperation.
- Promoted strategic partnerships that foster joint solutions to shared challenges throughout Central America and the Caribbean.

According to Lewis herself, her greatest legacy lies in sharing knowledge, passing on experience, and building teams that are prepared to meet the challenges of tomorrow.

Through an approach that combines innovation, cooperation, and talent development, Eyra Lewis continues to contribute to the institutional growth of the Office of the Comptroller General of Panama and to the strengthening of public auditing across the region.

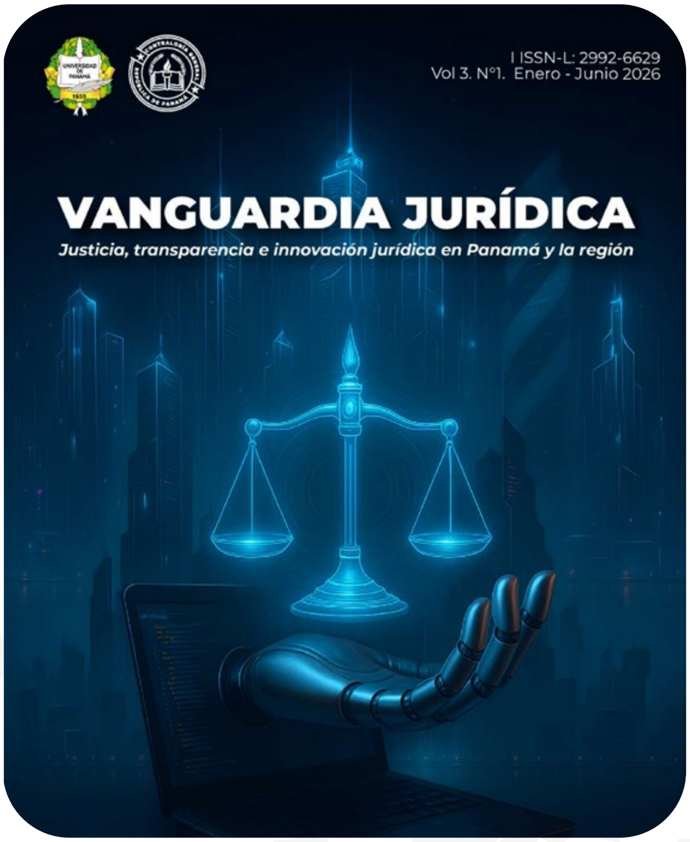
Strengthening Institutional Legal Research through the Legal Vanguard Journal

The Legal Vanguard journal, published under the National Directorate of Legal Advisory Services, represents an institutional best practice aimed at strengthening legal research, promoting transparency, and generating specialized knowledge within the public sector. This editorial initiative has established itself as a formal academic forum that encourages critical legal analysis and interdisciplinary dialogue, thereby contributing to the strengthening of the rule of law and responsible public administration.

Throughout 2025, the journal reaffirmed its commitment to promoting high-quality intellectual production through the publication of academic and technical articles authored by both institutional professionals and national and international contributors. This model enables the knowledge generated within public administration to extend beyond operational activities and become a strategic resource for the continuous improvement of institutional processes.

One of the journal's most significant achievements has been the strengthening of its editorial team through the incorporation of professionals with expertise in legal research, academic writing, and editorial management. This enhancement has improved the peer-review process, refined article selection criteria, and ensured quality standards consistent with those required by specialized scientific publications.

Another noteworthy achievement has been the growing interest shown by authors from Panama and across the region in publishing their research in the journal, reflecting confidence in the integrity of its editorial process and its recognition as a respected platform for legal scholarship.



The evaluation of results achieved during 2024 and 2025 demonstrates that Legal Vanguard has evolved from its initial stage into a mature editorial publication supported by an ongoing institutional project, rigorous review procedures, a strengthened technical team, and increasing scientific visibility.

This experience reflects the institution's commitment to legal excellence, transparency, and the dissemination of knowledge, establishing a best practice that can be replicated by other public institutions seeking to strengthen their technical capabilities and foster a culture of research.

Digital Transformation and Data Analytics as Tools to Strengthen Public Auditing

The Office of the Comptroller General of the Republic has strengthened its public auditing processes through the implementation of technological solutions focused on data analytics, institutional monitoring, and greater transparency in public administration. These initiatives form part of a broader digital transformation strategy designed to optimize decision-making and improve operational efficiency through the use of structured information and real time monitoring systems.

Within this framework, the Government Documents Monitoring and Control Unit plays a fundamental role by administering the Document Monitoring, Control, Access, and Auditing System (SCAFID), which enables comprehensive monitoring of institutional document management and the generation of strategic management reports.

This system, complemented by data visualization tools such as Kibana and Microsoft Power BI, facilitates real-time information analysis, thereby strengthening the institution's oversight and supervisory capabilities.

Among the results achieved is the development of interactive dashboards that allow the evaluation of productivity indicators, case tracking, and institutional performance, supporting evidence-based management. These tools make it possible to identify trends, detect opportunities for improvement, and strengthen accountability mechanisms.

Likewise, the Internal Audit Monitoring and Control System (SCAI) has enabled the systematization of key information related to audits, human resources, budgets, and compliance with annual plans, facilitating comprehensive oversight of internal control management across public entities.

Another significant achievement has been the development of the Supplier Monitoring System (SEGPROV), which allows real-time monitoring of suppliers involved in endorsement and approval processes. Among its main accomplishments are the creation of an integrated database, the generation of automated reports, and direct communication with more than 5,000 suppliers, improving the traceability of administrative procedures.

These technological solutions demonstrate how data analytics and innovation can become fundamental pillars for strengthening public auditing, improving institutional efficiency, and fostering a culture of transparency.

The results achieved confirm that the integration of technological solutions enhances oversight mechanisms, optimizes institutional response times, and strengthens accountability, establishing a model of institutional modernization aligned with international best practices in government oversight.

The Corruption Perceptions Index: A Public Financial Oversight Perspective for Strengthening Public Integrity in Panama

Transparency and Accountability: Pillars of Public Administration

Transparency, accountability, and the efficient use of public resources are fundamental principles for strengthening public trust. In Panama, public financial oversight and internal auditing play a strategic role in preventing risks, promoting integrity, and enhancing public sector governance.

Within this context, the Corruption Perceptions Index (CPI), published annually by Transparency International, serves as an internationally recognized benchmark for assessing perceptions of corruption in the public sector and guiding institutional improvement efforts.

The Corruption Perceptions Index: A Tool for Identifying Risks

The CPI assesses 182 countries on a scale from 0 (highly corrupt) to 100 (very clean), based on expert assessments and opinion surveys. It does not measure specific cases of corruption or assign individual responsibility; rather, its purpose is to identify structural weaknesses and encourage reforms that strengthen transparency and accountability.

In 2025, Panama scored 33 out of 100, reflecting a period of stagnation with a downward trend in recent years. This result underscores the need to continue strengthening oversight mechanisms, institutional integrity, and public confidence.

The CPI as a Resource for Internal Auditing

From a risk-based approach, the CPI provides valuable input for Internal Audit planning. Its findings help direct audit activities toward areas with greater exposure to risk, such as public procurement, the execution of public investment projects, and the management of public funds.

Incorporating this indicator into audit planning contributes to prioritizing critical areas, strengthening internal controls, and promoting a preventive approach focused on continuous improvement.

The Evolution of Public Financial Oversight in Panama

The Office of the Comptroller General of the Republic of Panama has strengthened its public financial oversight model through initiatives aimed at promoting legality, efficiency, and transparency in public administration. These efforts include expanding audit activities, incorporating technological tools for risk analysis, and enhancing communication with citizens.

These initiatives reaffirm that a modern public financial oversight system does more than verify compliance with laws and regulations; it also contributes to preventing risks and strengthening public confidence in government institutions.

Accountability and Institutional Strengthening

Law No. 32 of November 8, 1984, establishes the obligation of every individual responsible for administering or managing public funds and assets to render an account to the Office of the Comptroller General of the Republic, thereby consolidating accountability as one of the fundamental principles of public financial oversight.

Within this framework, Internal Auditing provides a systematic approach to evaluating risk management, strengthening internal controls, and identifying potential irregularities in a timely manner. In accordance with the Global Internal Audit Standards (GIAS), its work contributes to improving governance and responding to citizens' expectations for an ethical, transparent, and accountable public administration.

Promoting a Culture of Oversight

As part of this commitment, the National Directorate of Internal Audit (DINAI) has implemented training programs on risk management, oversight culture, and internal auditing, while also updating its institutional governance framework through the approval of the 2025 Charter. In addition, the Directorate has promoted academic forums and outreach initiatives designed to strengthen the culture of transparency among public servants and university students.

STAR OF THE MONTH
BULLETIN

OLACEFS
ORGANIZATION OF CENTRAL AMERICAN AND CARIBBEAN SUPREME AUDIT INSTITUTIONS