SAI RAPID ADVOCACY MECHANISM (SIRAM)

ASSESSMENT REPORT ON THE ALLEGATIONS OF INFRINGEMENTS TO THE INDEPENDENCE OF THE OFFICE OF THE COMPTROLLER GENERAL OF COSTA RICA

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TABLE OF CONTENTS

EXECUTIVE SUMMARY

Supreme Audit Institutions (SAIs) serve as cornerstone institutions of public accountability, ensuring the transparent and effective oversight of public resources. Their independence, enshrined in international standards such as the INTOSAI Mexico Declaration on SAI Independence, and recognized by the United Nations through two resolutions endorsed in 2011 and 2014, is critical for their ability to function free from undue influence.

Acknowledging this, the INTOSAI Development Initiative (IDI) has developed the SAI Independence Rapid Advocacy Mechanism (SIRAM), a proactive tool aimed at addressing and mitigating threats to SAI independence.

The report evaluates, from legal and practical approaches, whether the independence of the Office of the Comptroller General of Costa Rica (CGR) aligns with the principles of the INTOSAI Mexico Declaration on SAI Independence (INTOSAI Mexico Declaration).

After conducting an evidence-based assessment, the report uncovers the challenges faced by the CGR in preserving its independence amidst growing pressures. In particular, it delves into the concerns raised over systematic challenges posed by the Presidency of the Republic of Costa Rica (Presidency), including public criticisms, legislative proposals, and operational obstacles that threaten the CGR's autonomy to fulfil its constitutional mandate.

Key points include the CGR's involvement in major initiatives such as the "*Ciudad Gobierno*" project and the procurement of a non-intrusive inspection system. Following the CGR's findings, the Presidency criticized the CGR publicly, accusing it of obstruction and arbitrary interpretations of the law. Statements from the Presidency argued that the CGR's positions hindered critical projects, including a proposed marina and cruise terminal in *Limón*, and risked harming national interests.

Legislative proposals collectively termed the "Jaguar Law for the Development of Costa Rica" sought to amend the CGR's powers by revising its Organic Law. While some initial bills were deemed unconstitutional by the Supreme Court of Costa Rica and then withdrawn by the Executive Branch, ongoing debates over new iterations raise concerns about the CGR's independence. Observations from constitutional bodies indicate that these proposals lack coherence and do not constitute meaningful legislative reform.

As a result, the report underscores two key concerns: (1) the interference by the Executive Branch through public statements and operational impediments, which undermine the CGR's ability to fulfil its audit mandate, which constitute an infringement of Principle 3 of the INTOSAI Mexico Declaration; and (2) the legislative attempts to weaken the CGR's authority, which could destabilize the oversight of public funds and diminish accountability mechanisms, which constitute a threat on the independence of the SAI, in terms of fulfilment of principle 3 of the INTOSAI Mexico Declaration.

Therefore, we recommend the Executive Branch of Costa Rica to cease interfering with the normal discharge of the CGR's mandate, and that any attempt to reform the legislation that regulates its independence, powers, and attributions should follow an inclusive and open process, with the participation of the SAI and other relevant stakeholders, that ensures the fulfilment of the INTOSAI Mexico Declaration principles and the alignment to the good practices in the INTOSAI community.

By presenting these findings, we hope to foster a deeper understanding of the importance of the Office of the Comptroller General independence, within a context where it has been seriously challenged, and encourage stakeholders to actively support and strengthen such institutions.

Ultimately, this report serves as a call to action for citizens, policymakers, and the broader international community to collaborate in ensuring that SAIs remain independent, resilient pillars of transparency and accountability.

BACKGROUND

1.1. The IDI and the SAI Independence Rapid Advocate Mechanism

1.1.1. The INTOSAI Development Initiative (IDI) is a not-for profit, autonomous implementing body mandated to work with Supreme Audit Institutions (SAIs) to sustainably enhance their performance and capacity.[1] IDI forms part of the International Organization of Supreme Audit Institutions (INTOSAI) which comprises 195 SAIs around the world.

1.1.2. INTOSAI operates as an umbrella organization for the external government audit community. INTOSAI is a non-governmental organization with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

1.1.3. SAIs are key pillars of accountability and can only perform their work if they are free from interference and independent. The concept of Independence for SAIs is encapsulated in the Mexico Declaration on SAI Independence (INTOSAI Mexico Declaration) which can be used to benchmark the level of independence of a SAI or assess any potential infringement to independence.[2]

Mexico Declaration on SAI Independence
Principles

1. The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework
2. The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties
3. A sufficiently broad mandate and full discretion, in the discharge of SAI functions
4. Unrestricted access to information
5. The right and obligation to report on their work
6. The freedom to decide the content and timing of audit reports and to publish and disseminate them
7. The existence of effective follow-up mechanisms on SAI recommendations
8. Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources

1.1.4. The Supreme Audit Institution Independence Rapid Advocacy Mechanism (SIRAM) has been developed by IDI to assist SAIs in addressing immediate threats to their independence. It is a response mechanism designed to identify and mitigate breaches of SAI independence. It builds on INTOSAI global expertise and provide to SAIs and interested stakeholders an avenue to raise concerns regarding the independence of SAIs.[3]

1.1.5. The SIRAM process consists of four stages:

A. **Information gathering**. The process is triggered when IDI receives a report of a threat to or breach of SAI independence by the SAI itself or external stakeholders. When the report is external, the head of the SAI must agree on the initiation of the case.

B. **Assessment.** IDI obtains evidence to determine whether the reported threats or breaches are linked to the INTOSAI Mexico Declaration principles. The evidence is aimed at supporting the assessment conclusions and

[1] For more details, see https://www.idi.no/
[2] Available at https://www.issai.org/pronouncements/intosai-p-1-the-lima-declaration/
[3] For more details, see https://www.idi.no/work-streams/independent-sais/siram

recommendations. The type of evidence includes official documents of the SAI related to the case; law and regulations; external studies and analyses on the SAI and the country context; as well as testimonies from stakeholders.

C. **Response.** IDI will issue a response based on the results of the assessment. The type of response depends on the circumstances of each case. The objective of the response of IDI is to contribute to improving the conditions on the independence of SAIs.

D. **Follow-up.** IDI will monitor the effect of the SIRAM response and analyse the need for additional measures.

1.2. Request for SIRAM

1.2.1. On 2 July 2024, the Director General of IDI received an official communication signed by 14 Costa Rican citizens, including representatives from civil society, academia, former public officials, the media, and professionals. The communication highlighted concerns regarding challenges and potential threats to the independence of the Office of the Comptroller General of Costa Rica (CGR).

1.2.2. The identified challenges and potential threats to the independence of the CGR were linked to two key developments: firstly, the systematic and persistent attacks directed at the CGR by the Presidency of the Republic (Presidency); and secondly, the introduction of a referendum bill to the Legislative Assembly, referred to as the "Jaguar Law for the Development of Costa Rica". This bill reportedly "undermines the essential oversight functions enshrined in the constitutional mandate" [4]. The petitioners asserted that these actions by the Presidency pose threats to both the independence of the CGR and the checks and balances integral to the democratic system.[5]

1.2.3. In light of these concerns, the signatories formally requested that IDI activate the SIRAM process to assess any threats or potential infringements on the independence of the CGR.

1.2.4. On 7 July 2024, in accordance with the SIRAM methodology, IDI reached out to the CGR to verify the authenticity of the report and ascertain whether the SAI was open to receiving support through SIRAM.

1.2.5. On 11 July 2024, the CGR expressed its willingness to engage with IDI and proceed with the SIRAM process. The CGR also submitted supporting documentation reinforcing its institutional position, indicating that the bill introduced by the Executive Branch would undermine the foundations of its mandate and present significant constitutional deficiencies.

1.3. Scope and Objective

1.3.1. The scope of a SIRAM case must be directly tied to the principles of the INTOSAI Mexico Declaration. Based on the information provided by the citizens of Costa Rica and the CGR, IDI determined that the focus of the case should encompass:

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[4] Pursuing Article 140 paragraph (2) of the Constitution, the President of the Republic has the attribution to exercise the initiative in the formation of law. According to the Law on the Regulation of the Referendum, Law No. 8492, the referendum is a mechanism for citizen participation in the formation of the law, either in the approval or repeal of legislation, and in the modification of the constitutional framework. Article 3 (c) of this Act provides that the Executive may call a referendum with the approval of an absolute majority of the members of Parliament.

[5] In their communication, the petitioners referred to systematic and constant attacks against the Office of the Comptroller General and the Costa Rican institutions by the Office of the President of the Republic. Additionally, the Executive Branch has submitted a referendum proposal to the Legislative Assembly and through a popular initiative (with a significant investment of resources in media and social networks), which undermines the essential oversight and auditing functions enshrined by constitutional mandate.

A. The potential reform of the Organic Law of the Office of the Comptroller General, which may result in the impairment of its mandate; and
B. The "systematic and persistent attacks" directed at the CGR by the Presidency aimed at directly interfering in the execution of its legal responsibilities.

1.3.2. These elements are inherently linked to Principles 1 and 3 of the INTOSAI Mexico Declaration, which outline the following safeguards for independent SAIs:

A. The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework (Principle 1).
B. A sufficiently broad mandate and full discretion, in the discharge of SAI functions (Principle 3).

1.3.3. The objective of this report is to assess the extent to which the potential legislative reforms and the threats from the Presidency represent either a threat or breach to the independence of the SAI in relation to the INTOSAI Mexico Declaration principles.

MEXICO DECLARATION FOR SAI INDEPENDENCE

PRINCIPLE 1
The existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework

Legislation that spells out, in detail, the extent of SAI independence is required.

MEXICO DECLARATION FOR SAI INDEPENDENCE

PRINCIPLE 3
A sufficiently broad mandate and full discretion, in the discharge of SAI functions

SAIs should be empowered to audit the:

- use of public monies, resources, or assets, by a recipient or beneficiary regardless of its legal nature.
- collection of revenues owed to the government or public entities.
- legality and regularity of government or public entities accounts.
- quality of financial management and reporting; and
- economy, efficiency, and effectiveness of government or public entities operations.

Except when specifically required to do so by legislation, SAIs do not audit government or public entities policy but restrict themselves to the audit of policy implementation.
While respecting the laws enacted by the Legislature that apply to them, SAIs is free from direction or interference from the Legislature or the Executive in the

- selection of audit issues.
- planning, programming, conduct, reporting, and follow-up of their audits.
- organization and management of their office; and
- enforcement of their decisions where the application of sanctions is part of their mandate.

SAIs should not be involved or be seen to be involved, in any manner, whatsoever, in the management of the organizations that they audit.
SAIs should ensure that their personnel do not develop too close a relationship with the entities they audit, so they remain objective and appear objective.

SAI should have full discretion in the discharge of their responsibilities, they should cooperate with governments or public entities that strive to improve the use and management of public funds.
SAI should use appropriate work and audit standards, and a code of ethics, based on official documents of INTOSAI, International Federation of Accountants, or other recognized standard-setting bodies.
SAIs should submit an annual activity report to the Legislature and to other state bodies - as required by the constitution, statutes, or legislation - which they should make available to the public.

1.4. Assessment Methodology

1.4.1. Threats or infringements to the independence of a SAI can take place in the legal (de jure) and practical (de facto) dimensions. To achieve the objective of the assessment and to cover both dimensions, IDI:

A. Reviewed the legislative proceedings related to the submission of the bills referred to as the "Jaguar Law for the Development of Costa Rica".

B. Obtained testimonies on the issues included in the scope of the case from members of the Legislative Assembly, as well as a diverse group of stakeholders involved in the institutional environment of the CGR, and

C. Reviewed documents that are publicly available that reflect the statements from the Executive Branch, public officials, and relevant stakeholders in Costa Rica, aiming at contextualizing the potential practical (de facto) threats and infringements to the independence of the SAI.

1.4.2. IDI was in contact with 47 relevant stakeholders and obtained testimony from 14 of them. The testimonies were obtained through on-line interviews which took place between January and March 2025. In appendix No. 1, we provide the list of the contacted stakeholders.[6]

Table No. 1
Stakeholders who provided testimony during the assessment stage

Function	Stakeholder	Testimony	Date of interview
Legislative	Member of the Parliament Party Leader	Online interview	January 10
	Member of the Parliament Party Leader	Online interview	January 22
Office of the Comptroller General	Comptroller General	Online Interview	March 24
Office of the Comptroller General	Deputy Comptroller General and Managers	Online Interview	March 24
CSOs	International Transparency Chapter Costa Rica	Online interview	January 15
Professional organisations	EDILEX	Online interview	January 9

[6] In accordance with SIRAM's process, IDI contacted 47 stakeholders from the Presidency of the Republic, the Executive Branch, the Legislative Assembly, the Office of the Comptroller General, civil society organizations, professional organizations, and academia. Only 14 stakeholders from the Legislative Assembly, the Office of the Comptroller General of the Republic, civil society organizations, professional organizations, and academia responded and agreed to provide their testimony.

Function	Stakeholder	Testimony	Date of interview
Academia	Expert on Constitutional Law and Audit Law	Online interview	January 8

1.4.3. In addition, within the assessment carried out by IDI, a set of relevant publicly accessible documents were reviewed to contextualize possible threats and de facto violations of the SAI independence.

Reviewed documents during the assessment stage

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Asamblea Legislativa de Costa Rica. (2024). AL-DEST-OFI-403-2024: Ley Jaguar para Impulsar el Desarrollo. Retrieved from Legislative Assembly. https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2024/11/AL-DEST-OFI-403-2024_jaguar_rev_FCM_0031.pdf.

Asamblea Legislativa de Costa Rica. (2024). Iniciativa para la Convocatoria del proyecto a Referéndum para que la ciudadanía apruebe o impruebe el proyecto de Ley Jaguar para Impulsar el Desarrollo de Costa Rica. Decreto Ejecutivo N° 44490-MP (Expediente No. 24365). Retrieved from Legislative Assembly https://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx .

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Contraloría General de la República. (2019). Informe sobre la aplicación del Marco de Medición del Desempeño de la Contraloría General de Costa Rica. Retrieved from Contraloría General de la República

https://www.cgr.go.cr/01-cgr-transp/revisiones-externas.html

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https://sites.google.com/cgr.go.cr/rchp/ma2024/opiniones-y-sugestiones-2024/75-aniversario-de-la-cgr-la-senda-recorrida

Corporación Latinobarómetro. (2024). Informe Latinobarómetro 2024: La Democracia Resiliente. Retrieved from

Latinobarómetro https://www.latinobarometro.org/lat.jsp

Constitución Política de la República de Costa Rica. (1949). Retrieved from Sistema Costarricense de Información Jurídica

http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?nValor1=1&nValor2=871

International Monetary Fund. (2013). Costa Rica: Fiscal Transparency Assessment (IMF Country Report No. 13/136). Retrieved from IMF Publications https://www.imf.org/en/Publications/CR/Issues/2016/12/31/Costa-Rica-Fiscal-Transparency-Assessment-41020.

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INTOSAI. (2007). Mexico Declaration on SAI Independence. Retrieved from INTOSAI Pronouncements https://www.issai.org/pronouncements/intosai-p-10-mexico-declaration-on-sai-independence/

Law N° 7428, Organic Law of the Office of the Comptroller General (1994). Retrieved from Sistema Costarricense de Información Jurídica

http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=21629&nValor3=141199&param2=1&strTipM=TC&lResultado=2&strSim=simp

OECD. (2022). OECD Integrity Review of Costa Rica: Safeguarding Democratic Achievements. Retrieved from OECD Publications

https://www.oecd.org/en/publications/oecd-integrity-review-of-costa-rica_0031e3b3-en.html

OECD. (2024). OECD Economic Outlook, Volume 2024 Issue 2: Resilience in Uncertain Times. Retrieved from OECD Publications

https://www.oecd.org/en/publications/oecd-economic-outlook-volume-2024-issue-2_d8814e8b-en/full-report/costa-rica_d5407a6a.html

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Tribunal Supremo de Elecciones de Costa Rica. (2024). Decision N° 8399-E9-2024, under File 320-2024. Retrieved from Tribunal Supremo de Elecciones

https://www.tse.go.cr/juris/relevantes/8399-E9-2024.html

Tribunal Supremo de Elecciones de Costa Rica. (2024). Resolución n.º 5513-E9-2024. Retrieved from Tribunal Supremo de Elecciones https://www.tse.go.cr/juris/electorales/5513-E9-2024.html?zoom_highlight=consulta+exped

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Tribunal Supremo de Elecciones de Costa Rica. (2024). Resolución n.º 9068-E9-2024. Retrieved from Tribunal Supremo de Elecciones https://www.tse.go.cr/juris/relevantes/9068-E9-2024.html?zoom_highlight=consulta+exped

2. CONTEXT

2.1. SAI Institutional Profile

2.1.1. Article 183 of the Constitution of Costa Rica establishes that the Office of the Comptroller General is an auxiliary institution of the Legislative Assembly and operates with absolute functional and administrative independence in the execution of its duties.

The Comptroller General and Deputy Comptroller General are appointed by the Legislative Assembly, enjoy the immunities and privileges accorded to members of the Supreme Powers, and are accountable to the Assembly for the fulfilment of their responsibilities. They may be removed by the Assembly through a vote requiring no less than two-thirds of its total members, contingent upon substantiated proof of ineptitude or misconduct.

2.1.2. In the exercise of its powers and duties, the CGR enjoys functional and administrative independence from any authority, entity, or public body (OECD, 2022). However, in relation to financial management, the CGR does not possess full independence from the Executive Branch, contrary to the INTOSAI Mexico Declaration (Contraloria General de la Republica de Costa Rica, 2019). The Ministry of Finance may modify the CGR's budget prior to its final approval by the Legislative Assembly, as evidenced in the institutional budget proposal for the year 2023. Following the public disclosure of this attempt to reduce the budget by the CGR, the Legislative Assembly, during the ordinary budget approval process, intervened to restore the initial allocation (Contraloria General de la Republica de Costa Rica, 2025).

Furthermore, the CGR asserts that its budget has declined in real terms due to fiscal constraints imposed by Law No. 9635 and the Ministry of Finance, despite increasing demand for its services. While adhering to fiscal rules, the institution has faced sustained financial pressures, with its allocation stagnating compared to other entities. This situation challenges its financial independence and broader oversight functions. Nonetheless, the CGR declared that it maintains its autonomy within its constitutional and legal framework, emphasizing the need to safeguard institutional independence to uphold its legitimacy and credibility. (Contraloria General de la Republica de Costa Rica, 2025).

2.1.3. Article 184 of the Constitution of Costa Rica delineates the duties and attributions of the SAI. Under this provision, the CGR is tasked with overseeing the execution and settlement of the regular and extraordinary budgets of the Republic, reviewing, approving, or rejecting the budgets of municipalities and autonomous institutions, and monitoring the execution and settlement of those budgets.

2.1.4. Pursuant to Act No. 7428, the Organic Law of the Office of the Comptroller General, the CGR serves as the governing body of the superior control and oversight framework. This framework is primarily aimed at ensuring the legality and efficiency of internal controls and the administration of public funds. The CGR’s activities focus on both ex-ante and ex-post supervision of budgetary execution, with limited engagement in financial audits. (International Monetary Fund, 2013).

2.1.5. Specifically, the CGR is vested with the following powers: efficiency control, budgetary oversight, approval of acts and contracts, audits, investigations, issuance of regulations, oversight direction, revenue and exemption control, supervision of internal audits, contract external audits, advisory services, parliamentary reporting and advising, and procedural authority, among others.

2.1.6. In summary, the CGR's powers encompass: i) ex-post control of the management of public funds, ii) ex-ante control in budgetary matters and administrative contracting, iii) determination of civil and administrative liabilities, iv) provision of consultations and advice in relation to the management of public funds, v) resolution of appeals in administrative contracting, and vi) receipt and verification of asset declarations.

2.2. Institutional Country Context

2.2.1. Costa Rica is widely recognized for its long-standing and stable democratic tradition. In 2024, 63% of Costa Ricans expressed a preference for democracy over other forms of governance, marking the third highest level of support for democracy in Latin America, following Argentina and Uruguay (Latinobarometro, 2024).

2.2.2. In 2021, Costa Rica reached a significant milestone by becoming the first Central American nation to join the Organization for Economic Co-operation and Development (OECD). According to OECD, 72% and 70% of Costa Ricans reported satisfaction with the nation's education and healthcare systems, correspondingly, while half expressed satisfaction with the Judiciary (OECD, 2024).

2.2.3. In areas of public governance, integrity, and corruption, Costa Rica performs favorably compared to other countries in the region, and in relation to the OECD average (OECD, 2022).

2.2.4. However, in 2023, only 35% of Costa Ricans reported high or moderately high levels of trust in the national government. This figure is lower than the levels of trust expressed for Police (48%) and Judiciary (44%), but higher than the trust levels for political parties (13%) and Parliament (26%) (OECD, 2024).

2.2.5. Currently, testimonies gathered by IDI from relevant stakeholders indicate the presence of political tensions antagonistic, opinions have occurred between the heads of the Executive, Legislative, and Judicial branches regarding various matters linked to the implementation of public policies.

Additionally, these testimonies point to the Presidency issuing public statements that have the effect of undermining perceptions of the work carried out by State branches and several public agencies that do not fall under the purview of the Executive Branch.

3. ANALYSIS

The SIRAM methodology aims to determine whether the independence principles encapsulated in the INTOSAI Mexico Declaration have been infringed in relation to the scope of the assessment.

3.1. Facts Collected

3.1.1. Based on the information collected, it can be noted that the CGR issued reports on the following matters:

- **The development of project "*Ciudad Gobierno*".**

  The CGR informed the IDI that it received a citizen complaint regarding the project "*Ciudad G*obierno". Given the project's significance, the CGR deemed necessary to issue a warning to the Ministry of National Planning and the Ministry of Finance. The warning emphasized that, throughout all project phases, actions must adhere to the applicable legal and technical framework and include all required internal control measures. Additionally, the CGR cautioned against using the property purchase and lease mechanism outlined in Article 67 of the General Public Procurement Law (LGCP) for direct contracting. Instead, the project must follow the standard procurement procedures set by law, ensuring transparency so that all decisions remain freely and equally accessible to stakeholders and any interested party. (DFOE-FIP-0354-2023).

- **The procurement of non-intrusive inspection system.**

  The CGR reported to the IDI that, in December 2023, it issued an order to the Minister of Agriculture and Livestock and the Director and Supplier of the State Phytosanitary Service regarding the procurement process for the infocommunication and telecommunications service of the 24/7 Non-Intrusive Inspection Systems (scanners) at various entry and exit points across the country.

  The CGR identified three legal violations under the General Public Procurement Law (LGCP), primarily concerning misuse of an exception for contracting between public entities, which was incompatible with the proposed strategic alliance model.

  Due to these irregularities, the registration process in the public procurement system was annulled, and compliance with legal procurement standards was mandated to ensure proper contractor selection (DFOE-DEC-3207-2023). An appeal was filed by the Administration but was later withdrawn, and no judicial action was pursued.

3.1.2. In addition, in response to a citizen complaint, on 8 September 2023 and on 22 March 2024, the CGR issued letters to the Atlantic Slope Port Administration and Economic Development Board (JAPDEVA)[7] regarding the approval of the "Strategic Alliances Regulation" [8]. The CGR emphasised JAPDEVA's obligation to exercise its regulatory authority within the confines of the existing legal framework.

3.1.3. According to media coverage and official records, in response to the CGR's findings and communications, the Presidency of Costa Rica publicly expressed opposition, citing allegations of "obstruction,"

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[7] JAPDEVA is a state-owned port services company with port authority to maintain the canals of the northern province of Limon (Costa Rican Caribbean) and monitor government contracts with regard to ports and railway.

[8] This regulation seeks to establish a particular legal regimen for, in general terms, procuring public infrastructure through joint ventures and public private partnerships, as an exception to the General Procurement Law (Letter No. 12176 DFOE-DEC-2218 OF 8 September 2023, issued by the Office of the Comptroller General).

"bureaucracy," "arbitrary decisions," and "personal preferences," amongst others, as detailed in Appendix No. 2.

3.1.4. These public declarations from the Presidency challenged the CGR's conclusions, labelling them as "absurd, arbitrary, and illegal interpretations." Moreover, the Presidency questioned the legitimacy of the CGR's mandate by challenging the origins of an anonymous complaint received by the institution regarding the approval of the Strategic Alliances regulation, even suggesting that a member of the SAI itself may have filed it.

3.1.5. Furthermore, in his State of the Union address delivered on 2 May 2024 before the Legislative Assembly, the President of the Republic criticized the CGR, stated that the government have faced obstacles in closing the net on drug trafficking and organized crime, which inexplicably emanated from the CGR — the very institution entrusted with safeguarding the well-being of the Costa Rican people, he asserted.

He added that another arbitrary interpretation by the CGR was delaying and jeopardizing the project to develop a Marina and Cruise Terminal in *Limón,* which promised an initial investment exceeding 850 million US dollars, the creation of 20,000 jobs, and revitalization of the province of *Limón* in Costa Rica. He also stated that this project was being hindered by the CGR's assertion that: "We [the government] should not leverage private sector resources through Strategic Alliances permitted by law."

The President added that the CGR insisted that, in its view, a public tender should be employed for procuring the project, which would entail indebting the State and reducing budgets for education, security, and infrastructure.

He emphasized that, according to the CGR's interpretation, it was preferable to continue burdening the future of Costa Rica's youth by further indebting the nation. He also asserted that, as a government and as a nation, he hoped Members of Parliament would join him in preventing personal preferences or interpretations of the law [by the CGR] from causing harm to Limón. (Asamblea Legislativa, 2024)

3.1.6. Regarding this last statement, the website "Double Check" in Costa Rica requested clarification from the Presidential Office regarding the origin of the statements attributed to the Office of the Comptroller General concerning the project to develop a Cruise Terminal and Marina in Limón.

According to this website, The Presidency acknowledged that the words of the President of the Republic attributed to the Office of the Comptroller General during his accountability report were, in fact, his own 'interpretation.[9]

3.1.7. It should be noted that with respect to the execution of the project "Construction of the Marina and Cruise Terminal of Limón", which JAPDEVA plans to undertake, the CGR clarified that none of its communications covered that project.

3.1.8. These statements, as documented in media reports and validated by testimonies to IDI, underscore persistent criticism from the Presidency. This criticism centers on allegations that the CGR operates arbitrarily and does not consider the welfare of the Costa Rican population.

3.1.9. In appendix No. 2, IDI presents a summary of the public statements made by the Presidency, compiled from the interviews that IDI conducted with stakeholders.

[9] For more details, see https://radios.ucr.ac.cr/2024/08/doblecheck/gobierno-fabrico-cita-contraloria-alianzas/

3.1.10. Similarly, the CGR informed IDI that along with the public statements issued by the Presidency, public agencies from the Executive Branch have not provided the necessary conditions to support the audit mandate. The CGR pointed out that it has faced limitations, delays, and serious difficulties in conducting its audits and activities, as detailed in Appendix No. 3.

The CGR asserted that these cases collectively illustrate recurring patterns of limited institutional collaboration, which undermine the effectiveness of external oversight.

For instance, the CGR highlighted critical audits on the Costa Rican Social Security Fund, revealing significant omissions in high-specialty medication inventory, incomplete responses in specialist training and distribution, and disorganized documentation on surgical service access. In each case, explicit warnings were issued regarding obstruction of external oversight.

Additionally, audits in various entities—including INCOP-ICT-BNCR, SINAC, and CNE—identified delayed or insufficient responses, restricted access to information, and weaknesses in control formalization, impacting fiscal oversight. Similar concerns were observed in reviews of CEN-CINAI, MEP, BANHVI-MIVAH, DGME, ICE, AyA, and INCOPESCA, among others.

The CGR further noted limitations in integrating decentralized budget processes into the Hacienda Digital platform, citing institutional decisions that hindered technical cooperation and affected accountability efforts

3.1.11. Concurrently, the Executive Branch presented legislative proposals collectively referred to as the "Jaguar Law for the Development of Costa Rica". These bills were introduced in Parliament under file numbers No. 24364, 24365, 24467, and 24468.

Table No. 2
Status of the Bills Submitted by the Executive Branch to amend the Organic Law of the Office of the Comptroller General

Legislative File Number	Date	Description	Status
24364	5 June 2024	Approval of the Jaguar Law for the Promotion of the Development of Costa Rica	Withdrawn by the proponent
24365	5 June 2024	Approval of the call for a referendum and submission to citizens for their approval or disapproval of the bill introduce with the file number 24364	
24467	30 July 2024	Approval of a new version of the Jaguar Law for the Promotion of the Development of Costa Rica	In progress at Parliament
24468	30 July 2024	Approval of the call for a referendum and submission to citizens for their approval or disapproval of the bill introduce with the file number 24368	

Source: Asamblea Legislativa website

3.1.12. The bill introduced under file numbers 24364 and 24365 aimed to call a referendum to amend the Organic Law of the Office of the Comptroller General. Specifically, the bills sought to revise Articles 11, 12, 17, and 22, which govern the powers and responsibilities of the CGR in auditing the efficiency and legality of internal controls and operations within the Costa Rican public sector. Moreover, additional amendments were proposed to laws concerning internal control, public procurement, and JAPDEVA, particularly in relation to the "Ciudad Gobierno" and "Marina and Cruise Terminal Construction in Limón" projects.

3.1.13. Prior to the submission of the bills, on 16 April 2024, the Presidency made a public statement underscoring the urgency of revising the legislation to facilitate the implementation of the Marina and Cruise Terminal Project in *Limón*.

The President remarked that it was imperative that the CGR refrain from obstructing progress and instead it should remain silent, allowing the application of the existing law without arbitrary interpretations. He added that the government did not have the time to engage in such delays. Therefore, the only course of action the government could take at this moment is to address the deputies present in the Legislative Assembly, with the firm assertion that *Limón* demanded legislative amendments to eliminate the scope for absurd interpretations from the CGR.

The Presidency also stated that the communications issued by the CGR was akin to walking into a restaurant, placing an AK-47 on the table, adopting a threatening demeanour, and declaring that they are in charge there.[10]

3.1.14. Furthermore, in the initial explanatory section of both bills, the Executive Branch asserted that the legislative proposals were predicated on the premise that two major infrastructure projects —Government City and the Cruise Terminal and Marina in *Limón*— had been impeded by interpretations of the CGR concerning laws regulating contractual mechanisms that enable their development, but which, in exercising its powers, the CGR applies according to its own discretion.[11]

3.1.15. On 29 July 2024, the Constitutional Chamber of the Supreme Court of Costa Rica ruled that the proposed amendments to the Organic Law of the CGR were unconstitutional. Shortly after, in a second review, it similarly rejected reforms to the General Public Procurement Law and the JAPDEVA Organic Law, deeming them contrary to constitutional principles.[12] The Court determined that the provisions reduced the CGR's constitutional powers, weakened its foundational legal framework, and represented a regression in the oversight and safeguarding of public funds within Costa Rica. [13]

3.1.16. Subsequently, on 30 July 2024, the Executive Branch introduced a new bill under file number 24467, proposing a more narrowly defined text than its predecessor. This proposal adheres to the initial ruling of the Constitutional Chamber of the Supreme Court. Nevertheless, its primary objective remains the amendment of, inter alia, Articles 4, 12, and 38 of the Organic Law of the Office of the Comptroller General of the Republic, the General Procurement Law, and the Organic Law of JADPDEVA.

The proposals encompassed the CGR's supervisory authority over entities where the State holds parity or minority shareholdings, the powers of the Deputy Comptroller General, and restrictions on the CGR from intervening (auditing) in matters that are exclusively under the competency of the audited entities. [14]

3.1.17. Concurrently, the Executive Branch introduced Executive Decree No. 44490-MP to the Legislative Assembly, formally petitioning the Assembly to initiate a referendum for the electorate to either ratify or reject the proposed legislative instrument entitled "Jaguar Law for the Promotion of the Development of Costa Rica" previously filed under legislative number 24.467. The Legislative Assembly, in turn, assigned this petition a legislative number 24468, thereby entering it into the parliamentary register for further deliberation and procedural advancement.

3.1.18. The explanatory section of this new version of the so-called "Jaguar Law for the Promotion of the Development of Costa Rica " reproduces reasoning analogous to that employed in the legislative initiative previously processed under legislative file numbers 24364 and 24365.

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[10] For more details, see https://delfino.cr/2024/04/chaves-arremete-contra-la-contraloria-por-pedir-licitacion-para-construir-terminal-de-cruceros-y-marina-de-limon

[11] As previously noted, the CGR clarified that it has not issued any communications or reports with respect to the execution of the project "Construction of the Marina and Cruise Terminal of Limón".

[12] On 26 June 2024, the Supreme Electoral Tribunal of Costa Rica submitted to the Supreme Court an advisory constitutional inquiry regarding the bill entitled 'Jaguar Law for the Development of Costa Rica', submitted under legislative file No. 24364.

[13] Decision N° 2024021375, under the File N° 24-017291-0007-CO. For more details, see https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1250313.

[14] The bill sought to amend the Organic Law of the Office of the Comptroller General, the General Procurement Law of Costa Rica, and the Organic Law of the Atlantic Slope Port Administration and Economic Development Board (JAPDEVA).

3.1.19. According to the official website of the Parliament of Costa Rica, the legislative proposals filed under numbers 24467 and 24468 are currently under discussion at the Committee on Government and Administration.[15]

3.1.20. On 12 August 2024, the Department of Studies, References, and Technical Services of Parliament issued a legal opinion on the bills under discussion. Regarding article 2 of the legislative proposal, which seeks to amend Article 12 of the Organic Law of the Office of the Comptroller General, it emphasized that the wording of this provision was ambiguous and lacked precision [16]. (Departamento de Estudios, Referencias y Servicios Tecnico, 2024)

3.1.21. On 1 October 2024, the Constitutional Chamber of the Supreme Court of Costa Rica ruled that the provisions of this new proposal seeking to amend public procurement regulations were unconstitutional. However, the constitutional chamber determined that the proposed reforms related to the mandate of the CGR were not unconstitutional[17], provided they were interpreted in a manner that upheld the CGR's authority to exercise control and supervision.[18][19]

3.1.22. Concurrently, on 5 November 2024, in response to an inquiry from the Supreme Electoral Tribunal, the Department of Technical Services of the National Assembly of Costa Rica issued report AL-DEST-OFI-403-2024. The report highlighted, among other concerns, a lack of logical coherence between the justification provided and the content of the legislative proposal known as the "Jaguar Law for the Development of Costa Rica" filed under number 24467.

The report stated that, in summary, the explanatory section of this second text of the bill rests fail to substantiate the intended reform of Article 12 of the Organic Law of the Office of the Comptroller General, thereby creating a problem of connection.[20] Furthermore, the report noted that the explanatory section of the bill included criticisms of the CGR without specifying instances aside from referencing the suspension of the "*Ciudad Gobierno*" project. The report also concluded that the proposed amendments to Articles 4 and 38 of the Organic Law of the Office of the Comptroller General were unnecessary.

Finally, the Department of Technical Services determined that the bill contained provisions already established within the legal framework, specifically those asserting that the functions, decisions, and actions of the CGR may not "substitute" or "extend beyond" the competences of the Administration. Consequently, the bill was deemed neither innovative, nor reformative, nor derogative.[21]

3.1.23. On 13 November 2024, On November 13, 2024, the Supreme Electoral Tribunal of Costa Rica dismissed a

[15] For more details, see https://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx Retrieve on 26 March 2025. The report also concluded that the proposed amendments to Articles 4 and 38 of the Organic Law of the Office of the Comptroller General were unnecessary.

[16] The bill under analysis aimed to amend article 12 of the Organic Law of the Office of the Comptroller General, specifying that the CGR must not, in the exercise of its mandate, intervene (substitute or cover) in matters that correspond exclusively to the competences of the active public administration in its decision-making, executive, or operational functions.

[17] On 9 and 16 August 2024, the Supreme Electoral Tribunal of Costa Rica and the Office of the Comptroller General, respectively, submitted an advisory constitutional inquiry regarding the bill entitled 'Jaguar Law for the Development of Costa Rica', submitted under legislative file No. 24367.

[18] The Constitutional Chamber also ruled that the other proposed amendments to the General Procurement Law and the Organic Law of JAPDEVA, encompassed in the bill, were unconstitutional.

[19] Decision N° 2024028774, under the File N° 24-021741-0007-CO. For more details, see https://nexuspj.poder-judicial.go.cr/document/sen-1-0007-1264836.

[20] The report highlighted a disconnect between the bill's explanatory section and its legal provisions. While the explanatory section states that the bill aims to clarify infrastructure legislation and strengthen the CGR's mandate, the provisions do not achieve this. Instead, they restate the Constitutional Chamber of the Supreme Court's reasoning that the CGR does not perform active public administration, which was established when the first version of the bill was deemed unconstitutional.

[21] For more details, see https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2024/11/AL-DEST-OFI-403-2024_jaguar_rev_FCM_0031.pdf

citizen's request to initiate signature collection for a referendum on the legislative proposal titled 'Jaguar Law for the Development of Costa Rica' (Bill No. 24467). The electoral authority determined that the petition failed to meet constitutional and legal requirements for convening a referendum. Additionally, the Tribunal noted that, among other considerations, the proposed amendment to Article 12 of the Organic Law of the Office of the Comptroller General did not constitute a legislative innovation (Supreme Electoral Tribunal of Costa Rica, 2024).

The Tribunal stated that the legislative initiative sought to codify a provision already embedded in the existing legal framework, affirming that the functions, decisions, and actions of CGR must not 'substitute' or 'extend beyond' the competencies of the Executive Administration. Consequently, the proposed reform was deemed unnecessary, as it did not introduce innovation, substantive amendment, or repeal (Supreme Electoral Tribunal of Costa Rica, 2024).

3.1.24. In summary, the referendum-driven reform initiative, encompassing amendments to the General Public Procurement Law and the JAPDEVA Organic Law, was declared unconstitutional by the Constitutional Chamber of the Supreme Court. Moreover, the remaining provisions related to the Organic Law of the Office of the Comptroller General were deemed redundant by the Supreme Electoral Tribunal, based on the technical assessment provided by the Legislative Assembly's Department of Technical Services.

3.2. SAI Independence Assessment: The interference in the audit mandate

3.2.1. In view of Principle 3 of the INTOSAI Mexico Declaration, the instances documented in the preceding section, particularly the public statements by the Presidency of the Republic and obstacles posed to the Office of the Comptroller General by the auditees, constitute an infringement of Principle 3 of the Mexico Declaration on SAI Independence.

These actions exemplify undue interference by the Executive Branch in the normal execution of the CGR's constitutional mandate.

3.2.2. It should be noted that Principle 3 of the INTOSAI Mexico Declaration establishes that SAIs must have a sufficiently broad mandate and full discretion in the execution of their functions.

This principle specifically asserts that SAIs must be empowered to audit the use of public funds, resources, or assets by any recipient or beneficiary, irrespective of their legal nature. Additionally, their remit should include auditing the collection of revenues owed to the government or public entities, the legality and regularity of the accounts of government or public entities, the quality of financial management and reporting, and the economy, efficiency, and effectiveness of the operations of government or public entities.

Furthermore, Principle 3 underscores the necessity of safeguarding SAIs from any direction or interference by the Legislature or the Executive in their selection of audit topics, as well as in the planning, programming, conduct, reporting, and follow-up of their audits. This principle also highlights the need for SAIs to maintain independence in the organisation and management of their offices, as well as in the enforcement of their decisions, particularly where their mandate includes the application of sanctions.

3.2.3. The protection of SAI independence as outlined in Principle 3 of the INTOSAI Mexico Declaration must be ensured both in legislation (the de jure perspective) and in practical application (the de facto perspective). Merely embedding these principles in legal frameworks is insufficient; they must also be upheld in the interactions between SAIs and government officials.

3.2.4. Similarly, Section 5 of the INTOSAI Lima Declaration states that SAIs can only perform their duties objectively and effectively if they are independent of the entities they audit and safeguarded against external influence.[22]

3.2.5. Therefore, the CGR must be protected from undue interference from any governmental or non-governmental source, both in terms of legal frameworks (de jure) and practical implementation (de facto), to ensure the effective discharge of their mandate.

3.3. SAI Independence Assessment: The attempt to reform on the Law on the Office of the Comptroller General

3.3.1. According to Principle 1 of the INTOSAI Mexico Declaration, the independence of SAIs must be articulated within an appropriate and effective constitutional, statutory, and legal framework. This principle encompasses not only the establishment but also the preservation of such legislation.

This principle originates from Chapter 5 of the INTOSAI Lima Declaration and is intricately connected to the subsequent seven principles outlined in the Mexico Declaration. In this regard, it is insufficient to merely have constitutional and legal frameworks in place; the quality of these legal or constitutional provisions is of paramount importance.

Therefore, the legal framework must ensure protection from external influence, independence from the auditee, safeguarding of the Judiciary, as well as functional and organizational autonomy.

3.3.2. By jointly applying the content of the INTOSAI Lima and Mexico Declarations, it becomes clear that Principle 1 of INTOSAI Mexico Declaration mandates the establishment of a robust constitutional and legal framework that effectively guarantees the independence of SAIs, incorporating the precepts outlined in all the principles of independence adopted during the XIX Congress of the INTOSAI held in Mexico in 2007.

3.3.3. As stipulated in Principle 3 of the INTOSAI Mexico Declaration, SAIs must be vested with a sufficiently broad mandate to effectively fulfil their responsibilities. Accordingly, SAIs should be empowered to audit the use of public funds, resources, or assets by any recipient or beneficiary, regardless of its legal nature; to verify the collection of revenues owed to the government or public entities; to assess the legality and regularity of government or public entities' accounts; to evaluate the quality of financial management and reporting; and to scrutinize the economy, efficiency, and effectiveness of operations carried out by government or public entities.

3.3.4. The relevant stakeholders interviewed provided IDI with evidence showing that, following the issuance of audit reports and letters by the CGR relating to the development of the "*Ciudad Gobierno*" project, the procurement of a non-intrusive inspection system, and the "Strategic Alliances Regulation" drafted by JAPDEVA, the Presidency introduced bills seeking to amend the Organic Law of the Office of the Comptroller General.

3.3.5. Based on the explanatory sections of the bills introduced by the Executive Branch, the public statements made by the Presidency regarding these bills, and the observations from the constitutional bodies on the proposals filed under numbers 24364, 24365, 24467, and 24468, the reform could be construed as retaliatory. It appears to be an attempt to undermine the CGR's mandate in response to its issuance of the aforementioned audit reports and communications.

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[22] The Lima Declaration was signed during the IX INCOSAI in 1977 held in Lima, Peru. This document is considered as the Magna Carta of government auditing, as it laid the foundation of public Control. The declaration points out basics for audits and audit institutions, which are necessary for achieving independent and objective results. For more information, see: https://www.issai.org/pronouncements/intosai-p-1-the-lima-declaration/

3.3.6. As detailed in earlier sections, the intervention of the Constitutional Chamber of the Supreme Court prevented the enactment of the bills filed under numbers 24364 and 24365.

The subsequent bills, however, introduced by the Executive Branch under file numbers 24466 and 24467 are under discussion in the National Assembly. As highlighted above, these bills have been subject to scrutiny in the Supreme Electoral Tribunal and in the Department of Technical Support of the Legislative Assembly, underscoring that they do not constitute legislative innovation and lack of logical coherence.

3.3.7. Within this context, the deliberation of a bill seeking a referendum to amend the Organic Law of the Office of the Comptroller General does not inherently constitute an infringement of the principles outlined in the INTOSAI Mexico Declaration. Nevertheless, due to the rationale behind it and the considerations expressed by the Supreme Electoral Tribunal and the Department of Technical Services of the Legislative Assembly of Costa Rica, the amendments may pose a threat on the independence of the Office of the Comptroller General, in terms of fulfillment of principle 3 of the INTOSAI Mexico Declaration.

3.3.8. In light of this, it is imperative that any legislative process involving amendments to the powers and responsibilities of SAIs be conducted through a public and transparent debate where the perspective of the Office of the Comptroller General is duly considered before any decisions are finalized, to ensure that this latter retains a broad mandate and full discretion, as enshrined in Principle 3 of the INTOSAI Mexico Declaration.

3.3.9. Consequently, the INTOSAI Development Initiative asserts that the legislative process for amending the Organic Law of the Office of the Comptroller General of Costa Rica must be closely monitored.

4. CONCLUSIONS AND RECOMMENDATIONS

4.1. The INTOSAI Development Initiative (IDI) has determined that the public statements made by the Presidency of the Republic against the Office of the Comptroller General, combined with the undue obstruction of its mandate by auditees from the Executive Branch, constitute an infringement of Principle 3 of the INTOSAI Mexico Declaration on SAI Independence.

IDI recommends the Executive Branch of Costa Rica to cease interfering with the normal discharge of the Office of the Comptroller General's mandate.

4.2. The IDI concludes that the current content of the proposed bills to amend the Organic Law of the Office of the Comptroller General does not inherently infringe upon the principles of the INTOSAI Mexico Declaration for SAI Independence but poses a threat on its independence; consequently, it must be subjected to close monitoring.

IDI recommends that any attempt to reform the legislation that regulates the independence, powers, and attributions of the Office of the Comptroller General should follow an inclusive and open process, with the participation of the SAI and other relevant stakeholders, that ensures the fulfilment of the Mexico Declaration on SAI Independence principles and the alignment to the good practices in the INTOSAI community.

Appendix No. 1
List of Stakeholders contacted by the IDI

Executive Branch		
Name	**Position / Role**	**Email**
Rodrigo Chaves Robles	Presidente de la República	Rodrigo.Chaves@presidencia.go.cr
Nogui Acosta	Ministro de Hacienda	despachomh@hacienda.go.cr
Laura Fernández	Ministra de Planificación Nacional y Política Económica	despacho@mideplan.go.cr
Ana Katherina Muller	Ministra de Educación	katherine.muller@mep.go.cr
Manuel Tovar	Ministro de Comercio Exterior	Ministro@comex.go.cr
Ángela Mata Montero	Ministra de Vivienda	mangela@mivah.cr
Mauricio Batalla Otárola	Ministro de Obras Públicas y Transportes	dmcorrespondencia@mopt.go.cr

Legislative Branch		
Name	**Positition / Role**	**Email**
Pilar Cisneros Gallo	Diputada Jefa de Fracción Partido Social Democrático	pilar.cisneros@asamblea.go.cr
Ada Acuña Castro	Diputada Partido Social Democrático	ada.acuna@asamblea.go.cr
María Marta Carvallo Arce	Diputada Jefa de Fracción Partido Unidad Social Cristiana	maria.carballo@asamblea.go.cr
Vanessa Castro Mora	Diputada Partido Unidad Social Cristiana	vanessa.castro@asamblea.go.cr
Luis Diego Vargas Rodríguez	Diputado Jefe de Fracción Partido Liberal Progresista	luis.vargas@asamblea.go.cr
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Gloria Navas Montero	Diputada Independiente	gloria.navas@asamblea.go.cr
Rodrigo Arias Sánchez	Diputado Presidente del Directorio Legislativo	Rodrigo.arias@asamblea.go.cr

CSO, Academia, Press		
Name	**Position / Role**	**Email**
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David Galán Ramírez	Presidente Instituto de Auditores Internos	info@iaicr.com
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Dunnia Zamora Solano	Presidente Colegio de Contadores Públicos de Costa Rica	juntadirectiva@ccpa.or.cr
Fabián Volio Echeverría	Abogado Constitucionalista	fvolio@artaviaybarrantes.com
Otto Guevara Guth	Abogado y Exdiputado	otto.guevara@gmail.com
Alex Solís	Abogado constitucionalista, exContralor	solisalex58@gmail.com
Manrique Jiménez	Abogado constitucionalista	mjprocesos.int@gmail.com

Appendix No. 2

Public Statements from the Presidency of the Republica collected through the SIRAM process

Media	Program	Date	Statement Details (In Spanish)
Radio Monumental	Noticias Monumental	10/01/2024	El presidente de la República, Rodrigo Chaves Robles cuestionó la actitud de la Contraloría General de la República tras los informes sobre ciudad Gobierno.
Radio Monumental	Noticias Monumental	11/01/2024	¿Qué opina el presidente Rodrigo Chaves sobre la construcción de una megacárcel en Costa Rica? / Ciudad Gobierno. La Contraloría ha tomado una actitud activista que nunca le hemos visto y emitiendo cosas que no ha hecho, etc., yo creo que es un tema que hay que discutir a nivel nacional, incluyente con las Asamblea Legislativa, para ver lo que está pasando.
Diario Extra	Portada	11/01/2024	Chaves les tira a diputados y Contraloría.
La Nación	El País	11/01/2024	Denuncia penal contra Esquivel es 'absurda', afirma mandatario. El presidente de la República, Rodrigo Chaves, tildó de absurda la denuncia penal que la Contraloría General de la República presentó contra la presidenta ejecutiva de la Caja Costarricense de Seguro Social.
Diario Extra	Nacionales	11/01/2024	Ejecutivo lanzas críticas a la Contraloría.
Diario Extra	Nacionales	11/01/2024	Chaves rechaza propuesta para cerrar racsa. Recalcó que, a su parecer, lo que hace la Contraloría al frenar las iniciativas del Gobierno es interpretar la ley, lo que es una potestad que no le corresponde "porque la interpretación de las leyes, de acuerdo al artículo 121 de la Constitución, es materia única y exclusiva del Congreso".
Diario Extra	Nacionales	11/01/2024	Avance de carretera a San Carlos depende de licitación. Últimamente nos hemos llevado alegrones de burro, la opción de construir ciudad Gobierno no se puede de un pronto por puras interpretaciones, vamos a hacer escáneres, nos dice que no se puede", comentó Chaves.
Radio Columbia	Noticias Columbia	11/01/2024	El presidente de la República Rodrigo Chaves indicó que le preocupa que la Contraloría General de la República no les permita continuar con el proyecto de San Carlos. Chaves sostiene que prefiere no referirse a los verdaderos intereses de la contralora para encontrar como se dice popularmente un pelo en la sopa en su línea de gobernanza "lo que si vemos es que de momento otro la Contraloría ha tomado una actitud activista es decir de que nunca lo habíamos visto y emitiendo cosas que no ha hecho etc."
Canal 1	Primero Noticias	10/01/2024	Mientras la Contraloría y ciertos políticos siguen afirmando que la institución no es útil incluso que están mal administrados y que utilizan mal sus recursos el Gobierno sigue apostando para que RACSA invierta en tecnología en otros proyectos por ejemplo

Media	Program	Date	Statement Details (In Spanish)
			de las pruebas de manejo.
Radio Columbia	Noticias Columbia	17/01/2024	El presidente de la República, Rodrigo Chaves Robles y el ministro del MOPT, Luis Amador, aseguran que la Contraloría General de la República no les permite trabajar o tomar medidas debido a interpretaciones de la ley que no son correctas.
Diario Extra	Portada	18/01/2024	Chaves vuelve a tirarle a la Contraloría.
La Nación	Portada	18/01/2024	Gobierno alista ofensiva contra la Contraloría.
Diario Extra	Nacionales	18/01/2024	Chaves se obsesiona con la Contraloría.
Radio Columbia	Noticias Columbia	18/01/2024	El presidente de la República, Rodrigo Chaves Robles y el ministro del MOPT, Luis Amador, aseguran que la Contraloría General de la República no les permite trabajar o tomar medidas debido a interpretaciones de la ley que no son correctas.
Radio Monumental	Noticias Monumental	18/01/2024	Presidente Rodrigo Chaves buscará reunión con Contraloría para conocer posición sobre proyectos. el presidente manifestó sus críticas al trabajo a la Contraloría en la conferencia posterior al consejo de Gobierno.
Multimedios	Telediario al Minuto	18/01/2024	Antes la Contraloría era tan laxa y ahora se convirtió tan estricta, no sobre temas de ley sino sobre fundamentos de interpretación.
Radio Actual	Noticias Actual	18/01/2024	El presidente habló ayer de la Contraloría General de la República. Se conoció un documento en el que el presidente de la República le pide a los ministros y a los funcionarios información sobre proyectos bloqueados por parte de la CGR.
Canal 11 Repretel	NC Once	24/01/2024	Chaves defiende postura sobre contralora. sobre ciudad Gobierno, el presidente de la República señala que la señora contralora ha realizado interpretaciones inexplicables, en algunos casos absurdas de leyes, y que esas interpretaciones están atrasando el progreso del país.
Multimedios	Telediario	24/01/2024	Presidente critica interpretación de la Contralora
Canal 11 Repretel	NC Once	24/01/2024	Chaves defiende postura sobre contralora. el presidente de la República señala que la señora Contralora ha realizado interpretaciones inexplicables, en algunos casos absurdas de leyes, y que esas interpretaciones están atrasando el progreso del país.
Multimedios	Telediario al Minuto	25/01/2024	Presidente critica interpretaciones de la Contralora, Chaves considera que atrasan al país
Canal 6 Repretel	Noticias Repretel	25/01/2024	Presidente espera respuesta de contralora, casa presidencial asegura que la Contraloría está poniendo para abrir el camino a varios proyectos importantes
Radio Monumental	Pelando el Ojo	01/02/2024	Entrevista con el presidente Rodrigo Chaves. No ha tenido la chance de construir ciudad Gobierno y poner los escáneres porque la Contraloría les atravesó el caballo.
Radio Columbia	Noticias Columbia	02/02/2024	El presidente Rodrigo Chaves hizo un balance de la reunión que sostuvo este jueves con la contralora

Media	Program	Date	Statement Details (In Spanish)
			general marta acosta. dos interpretaciones de la Contraloría han impedido poner los escáneres e iniciar la construcción de ciudad Gobierno.
La Teja	Nacionales	16/02/2024	Podcast del presi viene lleno de polémica. El presidente señaló que la Contraloría vienen interpretando las leyes de manera antojadiza.
Radio Monumental	Noticias Monumental	16/04/2024	Presidente Rodrigo Chaves cuestiona nuevamente a la Contraloría por “trabas” a proyecto de desarrollo en Limón.
Radio Columbia	Noticias Columbia	16/04/2024	El presidente Rodrigo Chaves convoca a una gira a la provincia de Limón y el nombre de la convocatoria decía "trabas para Limón".
Multimedios	Telediario	16/04/2024	Terminal de cruceros y marina para Limón, Contraloría realizó señalamientos sobre proyectos.
Radio Columbia	Noticias Columbia	16/04/2024	El presidente de la República, Rodrigo Chaves convocó a una conferencia de prensa este martes en el parque Vargas de Limón para denunciarle a los vecinos que los proyectos que ha buscado implementar y desarrollar el Gobierno en esta zona han sido pausados y rechazados por la Contraloría General de la República.
Canal 13 Sinart	Costa Rica Noticias	16/04/2024	Presidente Chaves señala a Contraloría por detener el progreso de Limón.
Multimedios	Telediario	16/04/2024	Terminal de cruceros y marina para Limón, Contraloría realizó señalamientos sobre proyecto.
Radio Monumental	Noticias Monumental	16/04/2024	El presidente de la República Rodrigo Chaves cuestionó nuevamente a la Contraloría General de la República por supuestamente poner trabas a un proyecto de inversión privada en la provincia de Limón.
Multimedios	Telediario	16/04/2024	Presidente acusa a la Contraloría de frenar obras.
Radio Monumental	Noticias Monumental	17/04/2024	Presidente Rodrigo Chaves cuestiona nuevamente a la Contraloría por “trabas” a proyecto de desarrollo en Limón.
Canal 6 Repretel	Noticias Repretel	17/04/2024	Gobierno acusa a Contraloría por trabas en Limón, $854 millones irían para nueva terminal de cruceros.
Diario Extra	Nacionales	17/04/2024	Chaves: "¡la Contraloría está sentada en la galleta!"
La Teja	Nacionales	17/04/2024	Filazo de Chaves a la Contraloría.
Multimedios	Telediario al Minuto	17/04/2024	terminal de cruceros y marina para Limón, Contraloría realizó señalamientos sobre proyecto.
Canal 13 Sinart	Costa Rica Noticias	17/04/2024	Presidente Chaves señala a la Contraloría por detener progreso de Limón.
Radio Actual	Noticias Actual	17/04/2024	El presidente se refirió al plan maestro para el desarrollo de la provincia, pero nuevamente achacó a la Contraloría General de la República.
Radio Monumental	Pelando el Ojo	17/04/2024	Presidente se refiere a los comentarios hechos hacia la Contraloría General de la República.
Canal Extra TV	Extra Noticias	02/05/2024	Segundo informe de labores, mensaje presidencial duró dos horas. El presidente criticó a la contralora general de la República sobre quien dijo que era un dato antojadizo sobre el prohibir esta este tipo de alianzas público-privadas. Señaló que otra

Media	Program	Date	Statement Details (In Spanish)
			interpretación arbitraria de la Contraloría General de la República está atrasando y amenazando esa inversión fundamental para rescatar Limón.
Canal 13 Sinart	Costa Rica Noticias	02/05/2024	Mandatario Rodrigo Chaves brindó su segundo informe de labores, exaltó la excelente imagen internacional con la que se posiciona Costa Rica. El presidente critico a la contralora general de la República de quien dijo que era un dato antojadizo sobre el prohibir esta este tipo de alianzas público-privadas. Señaló que otra interpretación arbitraria de la Contraloría General de la República está atrasando y amenazando esa inversión fundamental para rescatar Limón.
Diario Extra	Nacionales	03/05/2024	Interpretaciones arbitrarias de la Contraloría General de la República están atrasando y amenazando esta inversión fundamental para rescatar Limón.
Diario Extra	Nacionales	03/05/2024	En el discurso Chaves, fiel a su estilo, fustigó contra varias instituciones, a las cuales acusó de obstruccionistas del desarrollo del país. El foco de los embates fue contra marta acosta, contralora general de la república, quien se encontraba en el recinto parlamentario. “Nos dice que, en su opinión, debemos usar una licitación pública, que implica endeudar al estado, o cortar los presupuestos de educación, seguridad e infraestructura. en su opinión es mejor seguir hipotecando el futuro de la juventud al endeudar más al país. no vamos a permitir que opiniones e interpretaciones de la ley basadas en preferencias personales les hagan tanto daño a Limón y al país”, dijo Chaves aludiendo a la marina del caribe.
Canal 7 Teletica	Telenoticias	03/05/2024	Presidente de la República señaló que "un reto que nos dejó un saldo lamentable de novecientos veintisiete homicidios en el año dos mil veintitrés hemos enfrentado obstáculos para terminar de cerrar el cerco al narcotráfico y el crimen organizado inexplicablemente venido de la Contraloría General de la República es decir de la misma institucionalidad que se supone está para procurar el bienestar del pueblo costarricense."
Canal 1	Primero Noticias	02/05/2024	Resumen de la rendición de cuentas del presidente Chaves sobre su avance. Presidente: "hemos enfrentado obstáculos para terminar de cerrar el cerco al narcotráfico y el crimen organizado inexplicablemente venido de la Contraloría General de la República es decir de la misma institucionalidad que se supone está para procurar el bienestar del pueblo costarricense".
CRC 89.1 Radio	Noticias CRC 89.1	03/05/2024	Chaves convocaría referendo si diputados no avalan planes que él desea impulsar. Durante su rendición de cuentas el mandatario cuestionó la labor de la Contraloría General de la República nuevamente.
Diario Extra	Nacionales	25/05/2024	Deterioro de balcones empaña aniversario del hospital

Media	Program	Date	Statement Details (In Spanish)
			de niños. El presidente señaló “con respecto a la adjudicación y posterior construcción de la torre de la esperanza, el presidente de la República lanzó un dardo a la Contraloría General de la República advirtiendo que no frenen este proceso".
Radio Columbia	Noticias Columbia	29/05/2024	El presidente de la República Rodrigo Chaves confirmó que conocía el caso por el cual la Contraloría suspendió 20 días a la nueva presidenta del INS, Gabriela Chacón Fernández.
La Nación	El País	30/05/2024	Mandatario conocía de investigación contra nueva jerarca del INS. Presidente señala que: “mi opinión y mi intuición es que esto es una sacada de clavo de la Contraloría, porque don Carlos Arguedas es el que estuvo trabajando en ciudad Gobierno, en la marina de cruceros de Limón y en un montón de otras cosas"
Canal 7 Teletica	Telenoticias	05/06/2024	Presidente Chaves presentó un proyecto de ley ante la Asamblea. Como había trascendido desde hace semanas atrás la Presidencia de la República tiene la idea de impulsar un referéndum multi temático donde se estaría incluyendo temas como quitarle potestades a la Contraloría General de la República impulsar la construcción del proyecto ciudad Gobierno algunas reformas de JAPDEVA entre otros proyectos que dijo el señor presidente que quedarán claros hoy a las dos de la tarde para impulsar esa idea del referéndum.”
Multimedios	Telediario	05/06/2024	Presidente entrega ley de convocatoria a referéndum a asamblea, Poder Ejecutivo buscará convoca vía Asamblea o firmas. Parte del fortalecimiento de la Contraloría es eliminar esas cosas vergonzosamente absurdas que había esgrimido en contra del desarrollo en el país.
Temporal	Especial	05/06/2024	en vivo: explicación: ley jaguar para impulsar el desarrollo de Costa Rica. se explicó que la ley busca fortalecer la Contraloría General de la República y mejorar la ley de control interno, así como aclarar ciertos artículos de la ley de contratación pública y la ley orgánica de JAPDEVA para evitar interpretaciones que obstaculicen proyectos importantes.
Radio Columbia	Noticias Columbia	05/06/2024	El presidente de la República Rodrigo Chaves se presentó este miércoles a presentar el proyecto de ley que buscaría materializar la idea del referéndum. Es una reforma que busca que la Contraloría oriente mejor sus baterías y su trabajo de forma tal que por ejemplo casos que le han dolido muchísimo a nuestro país como cochinilla donde nos preguntamos dónde estaba la Contraloría.
Multimedios	Telediario	14/06/2024	Presidente señala que existen funcionarios públicos que se creen dueños del país. El mandatario mencionó a la Contralora General de la República.
Multimedios	Telediario	20/06/2024	Chaves califica argumentos de Acosta como "burdos"
Radio Columbia	Noticias	21/06/2024	La contralora General de la República, Marta Acosta ha

Media	Program	Date	Statement Details (In Spanish)
	Columbia		estado en el ojo público tras una serie de señalamientos que ha hecho el presidente de la República, Rodrigo Chaves y otros miembros del Poder Ejecutivo
Multimedios	Telediario al Minuto	21/06/2024	Chaves califica argumentos de acosta como "burdos".
Multimedios	Telediario	21/06/2024	Chaves califica argumentos de acosta como "burdos".
Semanario Universidad	País	26/06/2024	Chaves recarga su discurso contra la Contraloría, pero su historia política lo contradice.
Radio Columbia	Noticias Columbia	27/06/2024	El presidente de la República, Rodrigo Chaves cuestionó ampliamente el papel que ha ejercido la Contraloría General de la República en distintos proyectos.
Canal 1	Primero Noticias	26/06/2024	Presidente Chaves ataca y cuestiona a la Contraloría y a la Sala Constitucional.
Radio Monumental	Pelando el Ojo	27/06/2024	La conferencia de prensa del día ¿dónde estuvo Marta Acosta cuando se realizó "el chorizo" de RECOPE?
Canal 7 Teletica	Telenoticias	30/07/2024	Presidente Rodrigo Chaves sobre el fallo de la sala constitucional. El punto fundamental de la ley jaguar es que la Contraloría General de la República y sus y sus jerarcas han gobernado al se han metido en la administración activa del Gobierno de manera inconstitucional desde el año mil novecientos noventa y cuatro.
Canal 6 Repretel	Noticias Repretel	30/07/2024	Gobierno reacciona a fallo sobre referéndum. ¿cuándo ustedes sabían quién era Marta Acosta la contralora y que era la Contraloría General de la República ¿cuántos de ustedes tenían una noción de que el accionar de esa institución no de la institución de las personas que la lideran ha sido un instrumento de poder de los grupos fácticos que han controlado este país?
Canal 6 Repretel	Noticias Repretel	30/07/2024	Gobierno presenta nuevo proyecto de ley jaguar. Se tenía la razón que la Contraloría sus jerarcas han coordinado y se me ponen la administración activa de manera inconstitucional.
Radio Actual	Noticias Actual	31/07/2024	Presidente de la República se refirió al fallo de la sala iv sobre ley jaguar. El punto fundamental de la ley jaguar es que la Contraloría General de la República y sus jerarcas han cogobernado, se han metido en la administración activa del Gobierno de manera inconstitucional desde el año mil novecientos noventa y cuatro.
Radio Santa Clara	Noticias Santa Clara	31/07/2024	Rodrigo Chaves presenta nueva ley jaguar. ¿cuántos de ustedes sabían quién era Marta Acosta la contralora y qué era la Contraloría General de la República ¿cuántos de ustedes tenían una noción de que el accionar de esa institución no de la institución de las personas que la lideran ha sido un aumento de poder de los grupos fácticos que han controlado este país?
Multimedios	Telediario	12/08/2024	Entrevista al Pdte. Rodrigo Chaves Robles, presidente de la República. "La Contraloría esta capturada"

Media	Program	Date	Statement Details (In Spanish)
Radio Monumental	Noticias Monumental	02/09/2024	Presidente pide a limonenses condenar actitudes de diputados y contralora: dice que impiden avances en la provincia.
Diario Extra	Nacionales	20/09/2024	Cartago se queda sin hospital. presidente cuestiona a la Contraloría: sobre esas irregularidades, tampoco le ha importado a la Contraloría General de la República. ¿será que todo ese empujón es porque el terreno era de familias y personas políticas poderosas que aún tienen tierras alrededor de lo que va a ser el nuevo hospital?
Canal 1	Primero Noticias	09/10/2024	Conferencia de prensa de este miércoles. Presidente insiste en ley jaguar y critica a la Contraloría. La Contraloría está ahí en ese cuando ARESEP que es el organismo regulador esa relación de un Gobierno en las sombras de un Gobierno con una con salud la faraona que tiene veinte años de estar ahí.
Multimedios	Telediario	19/11/2024	Dos nuevos escáneres para moín y caldera, buscan fortalecer lucha contra el narcotráfico. El viento en contra de la Contraloría General de la República diciendo no van a poner más escáneres le doy una orden de suspender la contratación ¿a quién le responde a la Contraloría General de la República órgano auxiliar de la Asamblea Legislativa
Radio Monumental	Noticias Monumental	20/11/2024	Instalarán nuevos escáneres de detección de droga en caldera y moín tras donación de estados unidos. ¿A qué partidos e intereses le responde Marta Acosta contralora general de la República?
Diario Extra	Nacional	13/12/2024	Pilar Cisneros, vocera del oficialismo: "la contralora ha sido nuestro obstáculo en 2024"
Casa Presidencial de la República de Costa Rica	Conferencia de Prensa	29/01/2025	Consulta sobre compra de tierras en el jobo guanacaste por parte de conocidos políticos nacionales. presidente critica a la contralora.
Canal Opa	Central Noticias	14/02/2025	Inauguran área de salud en la fortuna, vecinos esperaron dos administraciones para verla concluida. Criticas a las Contraloría General de la Republica.
Multimedios	Telediario	27/02/2025	Intercambio de tres niveles se haría en alhajuela, 70 mil vehículos viajan por el coyol. recuerden costarricenses que este proyecto junto con los intercambios de naranjo grecia y san ramón estuvieron suspendidos fueron detenidos por casi un año por una orden de la Contraloría General de la República que básicamente no nos dejaba seguir adelante.
Canal 1	Primero Noticias	05/03/2025	Conferencia del presidente en casa presidencial. Respecto del proyecto de Ciudad Gobierno, el presidente señaló que la contralora es inconsistente e hipócrita porque ella dio la orden de parar los estudios de preinversion. Marta Acosta es una mentirosa, interpreta la ley como le da la gana y favorece los intereses de los grandes propietarios de bienes raíces, ella no quiere que se construya ciudad Gobierno, no le da la gana. con relación a la ley jaguar, hay que

Media	Program	Date	Statement Details (In Spanish)
			cambiar muchas cosas, entre ellas, a la contralora, pero en la siguiente legislatura, porque el presidente de la Asamblea es quien le da las órdenes.
Canal 13 Sinart	Costa Rica Noticias	19/03/2025	Obras viales en occidente y zona norte tienen fecha de inicio. presidente critica a la Contraloría.

Appendix No. 3

Cases Reported by the Office of the Comptroller General of Costa Rica with obstacles to perform its audit mandate

Report Number	Topic (In English and Spanish)	Report Date	Auditee	Issue	Details
In progress*	Auditoría de carácter especial sobre los controles implementados en la gestión del inventario de medicamentos de alta especialización de la CCSS Special Audit on the Controls Implemented in the Management of the High-Specialty Medication Inventory of the CCSS	In progress	Caja Costarricense del Seguro Social (CCSS)	Limitation to access to information	The omission of key information, including inventory management details and pharmacy service indicators, impeded the audit process. Despite repeated requests, essential data remained incomplete, obstructing oversight functions and delaying technical analysis
In progress*	Auditoría de carácter especial sobre el proceso de formación de especialistas médicos y su distribución en el segundo y tercer nivel de atención de la CCSS Special Audit on the Process of Training Medical Specialists and Their Allocation at the Second and Third Levels of Care within the CCSS.	In progress	Caja Costarricense del Seguro Social (CCSS)	Limitation to access to information	The omission of essential audit-related information, including reports on waiting list management and specialist resource allocation, hindered oversight efforts. Despite repeated requests, key data remained incomplete, obstructing audit functions and delaying technical analysis.

Report Number	Topic (In English and Spanish)	Report Date	Auditee	Issue	Details
In progress*	Auditoría de carácter especial acerca de la oferta de valor de la CCSS para gestionar el acceso a servicios de cirugía Special Audit on the CCSS Value Proposition for Managing Access to Surgical Services.	In progress	Caja Costarricense del Seguro Social (CCSS)	Limitation to access to information	Specific information was requested regarding the 'Pathway for Waiting List Management and Specialised Human Resources' and the 'Institutional Strategy for Waiting List Management.' However, the response was incomplete and failed to include documents cited by the institution itself, preventing proper verification. Despite repeated requests, key data remained insufficient, obstructing oversight functions and delaying technical analysis.
In progress*	Auditoría de carácter especial acerca del proceso de otorgamiento de permisos de aprovechamiento forestal por parte del Sinac Special Audit on the Process of Granting Forest Utilisation Permits by SINAC.	In progress	Sistema Nacional de Conservación de Áreas (Sinac)	Limitation to access to information	During this audit, limitations in accessing information hindered oversight efforts. A lack of cooperation and restrictions on essential data delivery prevented the audit team from conducting a comprehensive analysis.
DC-0084(7172)-2025	Integración del proceso presupuestario 2026 del sector descentralizado en la plataforma de Hacienda Digital CR-TEZA Integration of the 2026 Budgeting Process for the Decentralised Sector into the Hacienda Digital CR-TEZA Platform.	March 2025	Ministerio de Hacienda	Limitación en decisiones institucionales	The Ministry's institutional decisions restricted the continuation of planned technical cooperation, impacting the implementation of the decentralised sector's budget integration process and, consequently, delaying mechanisms aimed at improving accountability.

Report Number	Topic (In English and Spanish)	Report Date	Auditee	Issue	Details
DFOE-SOS-IAD-00016-2024 DFOE-SOS-RF-00001-2025	Auditoría acerca del establecimiento de controles por parte de la Comisión Nacional de Prevención de Riesgos y Atención de Emergencias (CNE) para la ejecución del Programa de Emergencia para la Reconstrucción Integral y Resiliente de Infraestructura (Proeri) Audit on the Establishment of Controls by the National Commission for Risk Prevention and Emergency Response (CNE) for the Implementation of the Emergency Programme for Integral and Resilient Infrastructure Reconstruction (Proeri).	December 2024	Comisión Nacional de Prevención de Riesgos y Atención de Emergencias (CNE)	Limitation to access to information	Restrictions on the delivery of essential information have hindered the audit's execution.
DFOE-CIU-IAD-00008-2024	Informe de auditoría sobre el cumplimiento de los objetivos del fideicomiso INCOP-ICT-BNCR Audit Report on Compliance with the Objectives of the INCOP-ICT-BNCR Trust.	December 2024	Instituto Costarricense de Puertos del Pacífico (Incop)	Limitation to access to information	Responses to information requests were neither timely nor sufficiently complete, and in several cases proved inadequate for the examination. This necessitated further inquiries, causing delays in technical analysis and in completing the planned examination procedures.
DFOE-SOS-IAD-	Auditoría sobre los controles implementados por el Instituto Costarricense de Pesca y Acuicultura (Incopesca) y la Refinadora	December 2024	Instituto Costarricense de Pesca y	Limitation to access to information	INCOPESCA's decisions on fuel allocation at competitive prices lacked supporting documentation, complicating information traceability in certain cases. Due to this lack of

Report Number	Topic (In English and Spanish)	Report Date	Auditee	Issue	Details
00014-2024	Costarricense de Petróleo (Recope) para el otorgamiento de combustible a precio competitivo a la flota pesquera nacional no deportiva **Audit on the Controls Implemented by the Costa Rican Institute of Fisheries and Aquaculture (Incopesca) and the Costa Rican Petroleum Refinery (Recope) for Granting Fuel at Competitive Prices to the National Non-Sport Fishing Fleet.**		Acuicultura (Incopesca) Refinadora Costarricense de Petróleo (Recope)		records, multiple interviews were required to understand and clarify the allocation process.
DFOE-BIS-IAD-00007-2024	Auditoría sobre la planificación del servicio que presta la Dirección Nacional de Cen-Cinai Audit on the Planning of the Service Provided by the National Directorate of Cen-Cinai.	November 2024	Dirección Nacional de Centros de Educación y Nutrición y de Centros Infantiles de Atención Integral (CEN-Cinai)	Limitation to access to information	Although the report did not explicitly indicate any limitations, the project file contains multiple requests for information that received partial or inconclusive responses. Key missing evidence includes criteria for short- and medium-term service coverage planning, the link between goal tracking and continuous improvement actions, the detailed scheduling of targets for PEI tactical-operational objectives from 2024, and the existence of a contingency plan for non-compliance. These omissions affected the comprehensive evaluation of institutional planning.

Report Number	Topic (In English and Spanish)	Report Date	Auditee	Issue	Details
DFOE-CAP-IAD-00003-2024	Auditoría sobre la eficiencia y eficacia del servicio de educación secundaria académica diurna Audit on the Efficiency and Effectiveness of the Daytime Academic Secondary Education Service.	September 2024	Ministerio de Educación Pública (MEP)	Limitation to access to information	Inconsistencies in the classification of educational centres, outdated teacher information, and delays in data delivery impacted the accuracy of the analysis. As a result, the originally established timelines had to be extended to complete the audit properly.
DFOE-CIU-IAD-00005-2024	Auditoría sobre los controles ejercidos por la administración concedente en la concesión San José - Caldera, ruta nacional N°. 27 Audit on the Controls Exercised by the Granting Administration in the San José - Caldera Concession, National Route No. 27.	July 2024	Consejo Nacional de Concesiones (CNC)	Limitation to access to information	The absence of key technical documents and control records, along with a lack of evidence of internal technical inspections by the Administration, restricted the verification of concession contract compliance, impacting the scope of the examination.
DFOE-GOB-IAD-00003-2024	Auditoría sobre la eficacia de la Dirección General de Migración y Extranjería en la gestión del otorgamiento de la condición de refugio Audit on the Effectiveness of the Directorate General of Migration and Foreign Affairs in Managing the Granting of Refugee Status.	May 2024	Dirección General de Migración y Extranjería (DGME)	Limitation to access to information	The analysis of the management of refugee status grants was affected by operational reliance on personnel provided by UNHCR and access restrictions linked to limited appointment availability, disrupting the review process and hindering the collection of complete evidence.

Report Number	Topic (In English and Spanish)	Report Date	Auditee	Issue	Details
DFOE-SOS-IAD-00003-2024	Auditoría acerca de la eficacia y eficiencia de la gestión del portafolio de proyectos de inversión para el abastecimiento de agua potable y saneamiento de aguas residuales del Instituto Costarricense de Acueductos y Alcantarillados (AyA) Audit on the Effectiveness and Efficiency of the Management of the Investment Project Portfolio for Drinking Water Supply and Wastewater Sanitation by the Costa Rican Institute of Aqueducts and Sewers (AyA).	April 2024	Instituto Costarricense de Acueductos y Alcantarillados (AyA)	Limitation to access to information	Repeated delays in the delivery of requested information from AyA, along with inconsistencies, omissions, and errors in portfolio project data, necessitated reiterated requests and multiple clarification sessions, hindering the oversight efforts of the Office of the Comptroller General.
DFOE-CIU-IAD-00004-2023	Auditoría de carácter especial sobre la aplicación de la gestión para resultados en el Mivah y el Banhvi en relación con los programas de desarrollo de vivienda y proyectos habitacionales Special Audit on the Implementation of Results-Based Management in Mivah and Banhvi Regarding Housing Development Programmes and Residential Projects.	November 2023	Banco Hipotecario de la Vivienda (Banhvi) Ministerio de Vivienda y Asentamientos Humanos (Mivah)	Limitation to access to information	Throughout the audit, the Administration repeatedly requested deadline extensions, citing difficulties in providing the required information. Additionally, the dissolution of BANHVI's Board of Directors following its president's resignation on 4 July 2023 directly impacted the oversight study's schedule. While these situations did not constitute an outright refusal of the audit, they effectively limited the timeliness and continuity of the process, creating an operational obstacle to external control functions.

Report Number	Topic (In English and Spanish)	Report Date	Auditee	Issue	Details
DFOE-CAP-IAD-00006-2023	Auditoría sobre la transformación digital del sistema educativo Audit on the Digital Transformation of the Educational System.	November 2023	Ministerio de Educación Pública (MEP)	Limitation to access to information	Three formal reiterations were made due to the lack of response to information requests. Despite electronic reminders, the required documentation was not provided, limiting the development of the corresponding analysis.
DFOE-BIS-IAD-00010-2023	Auditoría de carácter especial sobre la gobernanza y estándares de calidad de los servicios de cuido y desarrollo infantil de la REDCUDI Special Audit on the Governance and Quality Standards of Childcare and Early Childhood Development Services within REDCUDI.	October 2023	Ministerio de Trabajo y Seguridad Social (MTSS)	Limitation to access to information	Institutional coordination limitations and inconsistent access to information from care centres hindered the validation of compliance with established quality standards.
DFOE-CIU-IAD-00008-2023	Auditoría operativa sobre el servicio de transporte público modalidad autobús Operational Audit on the Public Transport Service in the Bus Modality.	August 2023	Autoridad Reguladora de los Servicios Públicos (Aresep) Consejo de Transporte Público (CTP)	Limitation to access to information	The audit process was hindered by the absence of unique codes in the available databases, complicating data management and analysis. Additionally, the documentation provided by the Public Transport Council was sparse and unstructured, preventing an accurate assessment of the transport model's effectiveness.
DFOE-BIS-IAA-00005-2023	Auditoría sobre la calidad de la información reportada al 31 de diciembre de 2022, acerca de los resultados de metas del Plan Nacional de Desarrollo y de Inversión Pública (PNDIP) del Bicentenario 2019-2022, Sector Salud, Nutrición y Deporte Audit on the Quality of Information	June 2023	Ministerio de Salud Caja Costarricense de Seguro Social (CCSS)	Limitation to access to information	Multiple information requests were not adequately addressed despite official reiterations, limiting the ability to verify the quality of reported data on National Development Plan goal compliance.

Report Number	Topic (In English and Spanish)	Report Date	Auditee	Issue	Details
	Reported as of 31 December 2022 Regarding the Achievement of Goals in the National Development and Public Investment Plan (PNDIP) of the Bicentennial 2019-2022, Health, Nutrition, and Sports Sector.				
DFOE-SOS-IAD-00011-2023	Auditoría acerca del cumplimiento de la normativa aplicable a la compra de electricidad a generadores privados para la atención de la demanda eléctrica Audit on Compliance with the Applicable Regulations for the Procurement of Electricity from Private Generators to Meet Electricity Demand.	December 2023	Instituto Costarricense de Electricidad (ICE)	Limitation to access to information	Difficulties arose in accessing the required information from ICE in a timely and complete manner. The data lacked proper documentary support and was even omitted in some cases, hindering the Office of the Comptroller General's constitutional audit functions and causing delays in evidence collection and analysis.

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