Chapter 7. Plan of Action to implement the Recommendations of the OECD Integrity Review of Nuevo León

This chapter presents an action plan for the implementation of the OECD recommendations in the areas covered by the Integrity Review of Nuevo León, namely: institutional arrangements, a strategic approach to public integrity, a culture of integrity, an open organisational culture, a whole-of-society approach to integrity, internal control and risk management. This chapter provides a list of the main activities, actions and steps to be taken for the implementation of each recommendation in the Review, and suggests which government entities are best suited to carrying them out.

CHAPTER 1

Building an inclusive integrity system in Nuevo León

1. Proposal for action: The governing bodies of Nuevo León's Local Anti-corruption System should ensure the involvement and contribution of all institutions dealing with central government co-ordination and integrity-related topics in the executive branch.

Actionable items	Entity responsible	Timeline
Invite entities in the executive branch whose responsibilities include integrity to participate in the relevant meetings of the Co-ordination Committee, following the procedure set out in Article 13 of Nuevo León's Anti-corruption System Law (*Ley de la Sistema Estatal Anticorrupción para el Estado de Nuevo León*, or SEANL).	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Short term
Establish formal mechanisms in the SEANL to involve entities in the executive branch, with integrity-related responsibilities in the work of the SEANL Co-ordination Committee.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Medium term
Introduce a mechanism to involve the Executive Agency for the Co-ordination of the State's Public Administration when addressing issues related to policy and implementation co-ordination, as well as monitoring and evaluation mechanisms, in the SEANL's Executive Secretariat.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Medium term

2. Proposal for action: The Executive Secretariat of the SEANL could create two consultative sub-commissions

Actionable items	Entity responsible	Timeline
Create two sub-commissions in the Executive Secretariat of the SEANL – one on prevention issues, one on enforcement issues – to consult relevant institutions on drafts and proposals before submitting them to the Co-ordination Committee.	SEANL Executive Secretariat	Medium term

3. Proposal for action: Members of the SEANL could nominate a contact point or unit to liaise with governing bodies and mainstream integrity policies in the whole of government.

Actionable items	Entity responsible	Timeline
Nominate in each SEANL member institution a person or unit in charge of co-ordinating with the SEANL governing bodies and other members, and ensure continuous support and active participation of each institution in any activity or initiative related to the SEANL.	All members of the SEANL	Short term
Create a network of contact points (or units) among SEANL's members to support the high-level objectives set by the Co-ordination Committee.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Short term
Nominate contact points/units in other institutions collaborating with the SEANL to ensure co-ordination, follow up and implementation of SEANL-related initiatives.	Non-members institutions collaborating with the SEANL	Short term

4. Proposal for action: The Government of Nuevo León should promote co-ordination with municipalities and support them in actively participating in the SEANL.

Actionable items	Entity responsible	Timeline
Create a mechanism to formally involve municipalities in activities of both the SEANL's Co-ordination Committee and its Executive Secretariat and in the discussion of proposals related to the drafting and implementation of integrity policies and co-ordination mechanisms with and among municipalities. In this context, consider having municipalities represented by three representatives of similar size, structure and needs, rotating every year.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Medium term
Design a mechanism in the SEANL to assess the effectiveness and impact of co-ordination agreements with municipalities periodically.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Medium term

Setting a coherent institutional framework to implement and mainstream integrity policies

5. Proposal for action: The Government of Nuevo León could create a new unit in the Office of the Comptroller responsible for conflict of interest and ethics policies of the executive branch.

Actionable items	Entity responsible	Timeline
Create a unit within the Office of the Comptroller in charge of harmonising the public ethics and conflict of interest framework, to provide guidance and ensure a common understanding of the values, principles, and practices of public servants.	Office of the Comptroller and legislative branch	Medium term
Assign the unit the task of co-ordinating with all Integrity Contact Points (see below) in the public administration, monitor their work, provide tools and materials, and support them with *ad hoc* guidance, and provide up-to-date training focusing on integrity management.	Office of the Comptroller	Medium term
Give the unit an appropriate budget and human resources capacity, working on a full-time basis.	Office of the Comptroller	Medium term

6. Proposal for action: The Government of Nuevo León could establish Integrity Contact Points to mainstream integrity policies and practices in government entities.

Actionable items	Entity responsible	Timeline
Designate the current Ethics liaisons in the ministries (*enlaces de ética*), trained as "Agents of Change", to act as Integrity Contact Points.	Office of the Comptroller	Short term
Give the Integrity Contact Points autonomous mandate, reporting directly to the head of the public entity that designated them as well as to the proposed Ethics Unit.	Office of the Comptroller	Medium term
Create a network of Integrity Contact Points to ensure consistency in implementing integrity policies, as well as to offer an opportunity for mutual learning.	Office of the Comptroller	Medium term

Demonstrating high-level commitment to enhance public integrity

7. Proposal for action: All institutions responsible for setting up the SEANL, especially the legislative branch and the SEANL's members, should display high-level commitment to the system and help support it with pending laws and regulation.

Actionable items	Entity responsible	Timeline
Adopt laws and regulations needed to complete the SEANL.	Legislative branch	Short term
Comply with the steps set out in the Transitory Articles of the SEANL Law to put the SEANL into effect.	Legislative branch and SEANL bodies	Short term
Ensure the appointment of the Citizen Participation Commission, and also of the Commission selecting its members. Make sure they abide by the highest standards of inclusiveness, openness and transparency by developing an *ad hoc* online portal to increase citizen awareness and participation.	Legislative branch	Short term
Publish the last asset declaration, as well as a declaration of potential conflicts of interest, of all candidates to the Citizen Participation Commission, and also to the Commission selecting its members.	Legislative branch	Short term
Publish an extensive evaluation of the selected members of the Citizen Participation Commission addressing the candidate's technical experience, profile and independence.	Legislative branch and Commission selecting the Citizen Participation Commission	Short term

8. Proposal for action Allocate adequate resources and tap into potential synergies by all the institutions represented by the SEANL's members.

Actionable items	Entity responsible	Timeline
Allocate adequate resources to the SEANL and its bodies to demonstrate a commitment to setting up an effective system to prevent and fight corruption.	Government of Nuevo León, legislative branch, and SEANL members	Short and medium term

9. Proposal for action: SEANL could introduce mechanisms could be introduced to ensure the accountability of its members for the implementation as well as for the awareness among public officials.

Actionable items	Entity responsible	Timeline
Develop an online visualisation tool to allow citizens and other entities to track the implementation of actions within the SEANL by ministries and entities, and to incentivise high-level commitment to the system.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Medium term
Create a mechanism to hold senior managers accountable for implementing integrity policies at the organisational level as well as displaying exemplary behaviour, for instance by complying promptly with the obligations related to conflict of interest and asset disclosure declarations.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Medium term

CHAPTER 2

Reinforcing the strategy to prevent corruption

10. Proposal for action: The work of the Nuevo León Strategic Planning Council (Nuevo León Council) to define an integrity and anti-corruption strategy could be enhanced by setting clear objectives and formulating new indicators.

Actionable items	Entity responsible	Timeline
Support the goals of the State Development Plan related to "Effective and Transparent Government" with a set of objectives that define the implications of a goal in a specific context. These objectives should phrase one aspect of a goal positively and unambiguously in one sentence, providing the "who, when, what and where of a goal".	Nuevo León Council	Medium term
Define the goals, objectives and indicators of the State Development Plan not only at the outcome level (indirect results of a strategy or policy) but also at the output (direct results in the sphere immediately affected by the strategy or policy) and intermediate outcome levels (result from the policy at the first step of corollary inference).	Nuevo León Council	Medium term

11. Proposal for action: The SEANL should establish close collaboration with the National Anti-corruption System and the Nuevo León Council, to ensure coherence of the integrity policies with the other relevant strategies on integrity.

Actionable items	Entity responsible	Timeline
Involve members of Nuevo León Council's Effective and Transparent Government Commission in the work of the SEANL Executive Secretariat when discussing issues related to strategy and policies, as well as their monitoring and evaluation. This exchange could take place in the consultative sub-commission dealing with prevention issues proposed in Chapter 1. and, when relevant, should also rely on the participation of the Executive Agency for the Co-ordination of the State's Public Administration.	SEANL Executive Secretariat and Nuevo León Council's Effective and Transparent Government Commission	Medium term

12. Proposal for action: The SEANL should define an action plan with clear roles and responsibilities among public entities to implement its policies.

Actionable items	Entity responsible	Timeline
Adopt an action plan showing the entities responsible and timelines for implementation. Follow up on the level of compliance and reporting on the level of implementation in line with the responsibilities assigned under the SEANL Law (Article 9 (VI) and (VIII)).	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Short term
Adopt integrity action plans at the ministry level, starting with those considered most at risk of corruption, and ensure they are aligned with the SEANL general action plan. They could also be integrated into the entity's Annual Operational Programmes or Budgetary Programmes.	Line ministries	Medium term
Provide guidance in drafting ministry-level action plans.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Medium term

Operationalising monitoring and evaluation

13. Proposal for action: In formulating the methodology for monitoring Nuevo León's integrity policies, the SEANL should carefully define goals, objectives, and indicators.

Actionable items	Entity responsible	Timeline
Test the SEANL monitoring methodology for the ongoing training/awareness-raising programme on integrity. This could include co-ordinating studies or surveys to measure the level of awareness of public officials on integrity to measure change and identify challenges.	SEANL Co-ordination Committee and support bodies (Executive Secretariat and Executive Commission), Office of the Comptroller	Medium term

14. Proposal for action: The SEANL should align the design of the integrity policies with the strategic outline for measuring them.

Actionable items	Entity responsible	Timeline
In designing the methodology to monitor integrity policies in the SEANL, establish communication and receive input from those in charge of designing and implementing integrity policies, in particular the various directorates in the Office of the Comptroller. This could take place in the consultative sub-commission dealing with prevention issues proposed in Chapter 1.	SEANL Co-ordination Committee and support bodies (Executive Secretariat and Executive Commission), Office of the Comptroller	Medium term
Leverage the data-collection work of the Anti-corruption Unit related to the progress of the Anti-corruption Plan (*Plan Anticorrupción*) in the SEANL's design of the monitoring system.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission), Office of the Comptroller.	Medium term

15. Proposal for action: The Nuevo León Council could be charged with evaluating the SEANL's integrity policies and proposing recommendations for consideration by the SEANL's Co-ordination Committee.

Actionable items	Entity responsible	Timeline
Assign the Nuevo León Council the role of evaluating the SEANL's integrity policies.	Legislative branch	Medium term
Evaluate SEANL's integrity policies based on a set of indicators, and draft recommendations to the SEANL.	Nuevo León Council	Medium term
Consider and discuss the recommendations of the Nuevo León Council in the SEANL after the evaluation of the integrity policies.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Medium term

CHAPTER 3

Reinforcing the normative framework for public ethics and conflicts of interest in Nuevo León

16. Proposal for action: The SEANL Co-ordination Committee should review the Ethics Code, allowing for wide stakeholder participation, with the aim of adopting a single coherent regulation.

Actionable items	Entity responsible	Timeline
Creating a committee, with members from the Integrity Contact Points and/or Ethics Committees of Nuevo León's government entities, to conduct the review of the Ethics Code.	SEANL Co-ordination Committee	Medium term
Establish a timeline for revising the Ethics Code.	SEANL Executive Commission Office of the Comptroller Committee for the review of the Ethics Code	Medium term
Conduct a consultation in the government on the values expressed in the current Ethics Code, as well as the most common ethical dilemmas that public servants deal with, to determine whether the code embodies the values that represent Nuevo León's public administration.	SEANL Executive Commission Office of the Comptroller Committee for review of the Ethics Code	Medium term
Conduct a public consultation with the stakeholders of the Government of the State of Nuevo León to assess their perception of the public service, and whether the values of the Ethics Code are being met.	SEANL Citizen Participation Committee Committee for the review of the Ethics Code	Medium term
Develop a new draft of the Ethics Code, with consultation input and information from the Integrity Contact Points and/or Ethics Committees. This might include: • core ethical values in line with the public sector values detailed in the normative framework; • standards to solve ethical dilemmas and conflicts of interest situations; • a brief and explanatory definition of conflict of interest that distinguishes between real, apparent and potential conflicts of interest.	SEANL Co-ordination Committee Office of the Comptroller Committee for the review of the Ethics Code	Medium term
Submit the new draft of the Ethics Code for comments to all Integrity Contact Points and Ethics Committees of the Government of the State of Nuevo León.	SEANL Co-ordination Committee Office of the Comptroller (Anti-Corruption Unit)	Medium term
Issuing the new Ethics Code.	Office of the Governor of the State of Nuevo León Executive Agency for the Co-ordination of the State's Public Administration	Medium term
Developing an awareness campaign to disseminate the new Ethics Code widely.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for Co-ordination of the State's Public Administration	Medium term

17. Proposal for action: Develop ethical reasoning skills of public officials to resolve ethical dilemmas and conflicts of interest by mainstreaming public integrity measures in human resources management.

Actionable items	Entity responsible	Timeline
Develop an *Ethical Dilemmas and Conflict of Interest Guide*, with practical case studies.	SEANL Co-ordination Committee Office of the Comptroller	Short term
Publish online and distribute to Nuevo León's Integrity Contact Points and/or the Ethics Committees, the *Ethical Dilemmas and Conflict of Interest Guide: Practical Case Studies*.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for the Co-ordination of the State's Public Administration	Short term
Offer training sessions for public servants in positions at high risk of corruption, using the *Ethical Dilemmas and Conflict of Interest Guide*.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for the Co-ordination of the State's Public Administration	Short term
Grant the Integrity Contact Points and/or Ethics Committees the legal authority to receive requests for advice about public servants' ethical dilemmas and conflicts of interest situations, allowing for confidentiality or anonymity for the official.	Office of the Comptroller Executive Agency for the Co-ordination of the State's Public Administration	Medium term
Train the Integrity Contact Points and/or Ethics Committees on the *Ethical Dilemmas and Conflict of Interest Guide* so they can respond adequately to requests from public servants.	Office of the Comptroller	Medium term

18. Proposal for action: Link the values and principles contained in the reviewed Ethics Code with appropriate sanctions.

Actionable items	Entity responsible	Timeline
Carry out a review of the sanctions scheme in force in the legal framework.	SEANL Co-ordination Committee Office of the Comptroller (Anti-corruption Unit)	Medium term
Verify that the breaches to the ethics values and rules of integrity are sanctioned in the reviewed Code of Ethics.	SEANL Co-ordination Committee Office of the Comptroller (Anti-corruption Unit and Legal Directorate)	Medium term
Include in the legal framework new measures on the disciplinary measures for breaches of values and/or integrity rules for which there are no penalties.	SEANL Co-ordination Committee Office of the Comptroller (Anti-corruption Unit and Legal Directorate)	Medium term

19. Proposal for action: Conduct surveys among public servants to ensure the implementation of the integrity framework and to identify what kind of scenarios and ethical dilemmas recur.

Actionable items	Entity responsible	Timeline
Review the integrity surveys being conducted to see whether the information collected is sufficient to measure the success of the integrity policies.	SEANL Executive Secretariat Office of the Comptroller	Short term
Design and conduct integrity surveys, as necessary, to ensure that the integrity framework is properly implemented.	SEANL Executive Secretariat Office of the Comptroller	Short and Medium term
Design an Integrity Survey Programme to measure the perception and performance of Nuevo León's integrity policies. The programme should: 1. List the surveys that will be part of it and how often they are conducted (biannual, annual or one-off). 2. Define the topics, ethics values, integrity rules or integrity policies that could be addressed by each survey. 3. Determine the institutional responsibility of the bodies in charge. 4. Develop integrity indicators to measure the perception and performance of integrity policies. 5. Be systematic, with robust methodology.	SEANL Executive Secretariat Office of the Comptroller	Medium term

20. Proposal for action: Identify areas of highest risk in the Government of the State of Nuevo León.

Actionable items	Entity responsible	Timeline
Develop a methodology to support government agencies in the identification of the areas and positions with the highest risk of corruption. In this context consider, for example, the Public-Sector Risk Self-Assessment Guide *(Guía de Autoevaluación de Riesgos en el Sector Público[1])* of Mexico's Superior Audit Institution (ASF).	SEANL Executive Secretariat Office of the Comptroller	Short and medium term
Formulate a risk-based guidance manual on ethics and conflicts of interest for officials participating in high-risk activities, such as public procurement.	Office of the Comptroller	Medium term

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[1]

https://www.asf.gob.mx/uploads/177_Guias_Tecnicas/Guia_de_Autoev_de_Riesgos_en_el_Sec_Pub.pdf

21. Proposal for action: Encouraging each ministry to develop organisational codes, bearing in mind the specific context, kinds of work and the typical ethical dilemmas and specific conflicts of interest situations they tend to face.

Actionable items	Entity responsible	Timeline
Develop organisational codes by ministry with the following input: From the organisation: • mandate of the organisation • legal powers of the organisation • areas with the highest risk of corruption From the Integrity System itself: • Legal framework of the integrity policies • Review Ethics Code • Ethical Dilemmas and Conflict of Interest Guide • Integrity Surveys • Risk-based guidance manual on ethics and conflict of interest for officials participating in activities at high risk for corruption.	Office of the Comptroller Ministries and government entities	Short and medium term

22. Proposal for action: Creating a mechanism for publicly disclosing the disciplinary regime, to lend credibility to the whole integrity system, facilitate continuous learning by public officials and prevent corrupt behaviour or breaches of integrity.

Actionable items	Entity responsible	Timeline
Developing a website with the sanctions imposed to public servants and companies regarding acts of corruption and breaches of integrity. The website should follow an open data format. The cases of sanctions should only be disclosed when the legal process is completed.	SEANL Co-ordination Committee SEANL Executive Secretariat	Medium term
Include in the website a brief explanation and legal arguments concerning the sanctions imposed, without reference to individuals.	SEANL Co-ordination Committee SEANL Executive Secretariat	Medium term
Include in the *Ethical Dilemmas and Conflict of Interest Guide* real cases in which sanctions were imposed.	SEANL Executive Secretariat Office of the Comptroller	Medium term
Include in the annual activity reports of the Office of the Comptroller statistics of investigations on acts of corruption and integrity breaches, as well as the results of the investigation processes, such as sanctions imposed and cases where the allegations did not proceed.	Office of the Comptroller (Anti-corruption Unit)	Short term

23. Proposal for action: Analyse trends in the number of administrative sanctions imposed and criminal prosecutions launched, to identify any challenges and problems in implementing the integrity policy.

Actionable items	Entity responsible	Timeline
Launch an annual report by the SEANL listing acts of corruption and integrity breaches. The annual report could consist of a series of statistics on the performance of the anti-corruption system, regarding administrative registers of sanctions imposed and criminal prosecutions launched for acts of corruption and breaches of integrity. This would include an analysis of the trends in the number of administrative sanctions imposed and criminal prosecutions launched, as well as the kind of misbehaviour that tends to recur, to identify challenges and problems in implementing integrity policy and to adapt it, as necessary.	SEANL Co-ordination Committee SEANL Executive Secretariat	Short and medium term

Ensuring the appropriate use of tax, assets and interests declarations as mechanisms to reinforce the effective implementation of integrity policies by:

24. Proposal for action: Create a comprehensive, dynamic, updated and harmonised information management system for public servants' declarations (tax, assets and interests declarations).

Actionable items	Entity responsible	Timeline
Develop a "unique system of declarations" including information on tax, asset and interest declarations of public servants of the agencies covered by the local anti-corruption system.	SEANL Co-ordination Committee SEANL Executive Secretariat Office of the Comptroller	Medium term
Establish the rules of the system, making sure they are comprehensive, dynamic, updated and harmonised.	SEANL Co-ordination Committee SEANL Executive Secretariat Office of the Comptroller	Medium term
Design a "unique system of declarations" as an IT programme that allows for automatic validation of submitted declarations, linking with other databases (i.e. property, tax registries, etc.) and automatic notification of red flags indicating errors and missing information, and changes in assets, income and personal situation.	Office of the Comptroller	Medium term

25. Proposal for action: Reduce the scope of the obligation to submit asset declarations, based on a risk-based approach, making sure that those in positions most at risk comply on time with this obligation.

Actionable items	Entity responsible	Timeline
Prepare a proposal to eliminate the obligation to present the asset declaration for positions or hierarchical levels with less risk of illicit enrichment and conflicts of interest, providing the analysis and justifications required. The proposal must be based on evidence (for instance, on statistics of sanctions imposed for corrupt acts and breaches of integrity in the last 10 years) and follow a risk-based approach.	SEANL Executive Secretariat Office of the Comptroller (Anti-corruption Unit)	Short term
Modify the legal framework to reduce the scope of the obligation to declare assets.	Office of the Comptroller General Secretary of the Government	Medium term
Conduct an *ex post* evaluation of the reduction of the scope of the obligation to submit an asset declaration, to measure its effectiveness.	SEANL Executive Secretariat Office of the Comptroller	Long term

26. Proposal for action: Make available and grant access to information submitted by senior officials in their asset declarations, in accordance with access to information regulations.

Actionable items	Entity responsible	Timeline
Analyse international best practices on the disclosure of asset declarations submitted by senior officials.	SEANL Executive Secretariat Office of the Comptroller (Anti-corruption Unit)	Short term
Prepare a proposal to identify the grade(s) of disclosure of the asset declarations and the senior officials subject to these disclosure requirements.	SEANL Executive Secretariat Office of the Comptroller (Anti-corruption Unit)	Medium term
Modify the legal framework to make available and grant access to the information submitted by senior officials in their asset declarations.	Office of the Comptroller General Secretary of the Government	Medium term

27. Proposal for action: The management of assets declarations and the two additional declarations should be the responsibility of the proposed Ethics Unit. This would require that the Organic Law of the Public Administration be amended to reassign this task from the Legal Directorate to the new unit.

Actionable items	Entity responsible	Timeline
Amending the Organic Law of the Public Administration to transfer the responsibility of management of the tax, asset and interest declarations from the Legal Directorate to the Ethics unit.	Office of the Comptroller General Secretary of the Government	Medium term

28. Proposal for action: In the medium term, additional staff should be assigned to the Ethics Unit to manage the integrity framework, monitor public officials' wealth and identify irregularities in the acquisition or divestment of assets or existing conflicts of interest.

Actionable items	Entity responsible	Timeline
Once created, the Ethics Unit could conduct a special staff selection process to ensure the highest standards of integrity of its personnel and discarding any real, apparent or potential conflict of interest.	Office of the Comptroller	Medium term
Training of Ethics Unit staff regarding its tasks of monitoring of public officials' wealth and detecting irregularities in the acquisition or divestment of assets or conflicts of interest issues.	Office of the Comptroller	Medium term

29. Proposal for action: Redesign the communication strategy for integrity policies, particularly in relation to the obligations on tax, asset and interest declarations, to ensure that officials are aware of their obligations and understand that asset and interest declarations are tools to prevent and properly manage conflicts of interest situations when they arise.

Actionable items	Entity responsible	Timeline
Prepare an evaluation of the previous communication strategy of integrity policies, relating it to the obligations on tax, asset and interest declarations, to identify best practices and areas for improvement.	Office of the Comptroller	Short term
Define the target audience of the communication strategy, as well as the key messages and the best channels.	Office of the Comptroller	Medium term
Redesign and carry out the communication strategy.	Office of the Comptroller	Medium term
Evaluate the effectiveness of the new communication strategy.	Office of the Comptroller	Medium term

30. Proposal for action: Designing a verification and audit strategy with different checks on asset and interest declarations.

Actionable items	Entity responsible	Timeline
Design a risk-based verification and audit strategy to analyse the information of the declarations from the "unique system of declarations" proposed earlier. Managing integrity information and monitoring public officials' wealth should aim to detect irregularities in the acquisition or divestment of assets and resolve current, apparent and potential conflicts of interest.	SEANL Executive Secretariat Office of the Comptroller (Anti-corruption Unit, Ethics Unit – to be created)	Medium term

31. Proposal for action: Adopt a risk-based strategy with the support of the Ministry for Public Administration, to identify high-risk issues, such as gifts and post-public employment

Actionable items	Entity responsible	Timeline
Send for comments to Ministry of Public Administration *(Secretaría de la Función Pública,* or SFP) the draft methodology for identifying the areas and positions at the highest risk of corruption, as well as on the risk-based guidance manual on ethics and conflict of interest for officials participating in high-risk activities.	Office of the Comptroller SFP	Medium term

Adopting awareness-raising initiatives in Nuevo León for a culture of integrity in the public administration, to promote a change in behaviour

32. Proposal for action: Evaluate Nuevo León's current raising awareness strategy on integrity, to identify weaknesses and opportunities in its three stages.

Actionable items	Entity responsible	Timeline
Develop indicators and control measures to evaluate Nuevo León's awareness-raising strategy on integrity	Office of the Comptroller Executive Agency for Co-ordination of the State's Public Administration	Short term
Collecting data and information.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for Co-ordination of the State's Public Administration	Short term
Draft a document with the evaluation of the awareness-raising strategy on integrity, comprising its three phases. Include the indicators selected and status of the control measures, and analyse failures, successful measures and key future recommendations.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for Co-ordination of the State's Public Administration	Short and medium term

33. Proposal for action: Redesign Nuevo León's awareness-raising strategy on integrity with the information obtained in the evaluation.

Actionable items	Entity responsible	Timeline
Redesign the awareness-raising strategy on integrity, taking into account the evaluation document suggested previously	Office of the Comptroller (Anti-corruption Unit) Executive Agency for Co-ordination of the State's Public Administration	Medium term
In each activity proposed in the strategy, consider including the specific nature of the individual public organisations (missions, objectives, strategic plans, etc.) and the risks associated with their activities;	Office of the Comptroller (Anti-corruption Unit) Executive Agency for Co-ordination of the State's Public Administration	Medium term
Develop exercises drawing on behavioural science to use its insights to enhance the second and third stages of the strategy.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for the Co-ordination of the State's Public Administration	Medium term
Design ethics training for target groups of officials.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for Co-ordination of the State's Public Administration	Medium term
Prepare real-world scenarios of conflicts of interest situations and ethical dilemmas, where public officials can openly and freely discuss them. Select some of them to be included in the *Ethical Dilemmas and Conflict of Interest Guide: Practical Case Studies* and use them in ethics training.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for Co-ordination of the State's Public Administration	Medium term
Develop awareness-raising campaigns for municipalities.	Office of the Comptroller (Anti-corruption Unit and the Ethics Unit -to be created) General Secretary of the Government Executive Agency for Development Coordination and Municipal Reinforcement	
Co-ordinate a communication strategy for all public sector stakeholders, citizens and the private sector, taking into account perception surveys on government issues developed by INEGI, as well as other surveys elaborated at the local level.	Office of the Comptroller (Anti-corruption Unit) Executive Agency for the Co-ordination of the State's Public Administration	Medium term

34. Proposal for action: Include ethical or moral reminders to reduce corrupt behaviour in the work environment, especially when public officials are part of a decision-making process.

Actionable items	Entity responsible	Timeline
Identify the decision-making moments of public servants that may entail a high risk of corruption or breaches of integrity.	Office of the Comptroller	Short term
Design ethical or moral reminders to be incorporated into the key decision-making processes of the public servants whose posts entail a high risk of corruption or breaches of integrity.	Office of the Comptroller	Medium term
Pilot ethical or moral reminders as projects based on insights from the behavioural sciences.	Office of the Comptroller	Medium term
Evaluate the effectiveness of the ethical or moral reminders.	Office of the Comptroller	Medium term

35. Proposal for action: Develop a set of indicators to monitor the awareness-raising initiatives, adapting them to new challenges and redefining the objectives where necessary.

Actionable items	Entity responsible	Timeline
Develop a set of indicators to monitor awareness-raising initiatives systematically, taking into account control measures developed to assess the awareness-raising strategy on integrity in effect since 2017. The indicators could consider the following measurements: • impact on the organisational culture • degree of progress in implementation of the initiatives • changes in the number of administrative sanctions imposed and criminal prosecutions launched	Office of the Comptroller Executive Agency for Co-ordination of the State's Public Administration	Short term
Disseminate among human resources areas, as well as internal control and audit units of public institutions, a set of indicators developed to help keep the indicators up to date.	Office of the Comptroller (Anti-corruption Unit)	Short and medium term
Develop a mechanism among public institutions for updating indicators related to the awareness- raising initiatives.	Office of the Comptroller	Medium term

36. Proposal for action: Make sure that awareness-raising campaigns reach all public organisations and municipalities, with the participation and co-ordination of the proposed Ethics Unit, the integrity contact points, the Ministry of Public Administration (SFP) and the Executive Agency for the Co-ordination of the State's Public Administration.

Actionable items	Entity responsible	Timeline
Assess the degree of knowledge of ethical and conflicts of interest issues of municipal public servants.	Office of the Comptroller (Ethics Unit – to be created) Municipalities	Short term
Analyse the statistics of acts of corruption and breaches of integrity among municipal public servants.	Office of the Comptroller (Ethics Unit – to be created) Municipalities	Short term
Develop a programme of capacity building on integrity issues for municipal public servants.	Office of the Comptroller (Ethics Unit – to be created) Municipalities	Short and medium term
Offer technical support to municipalities to develop their own awareness-raising campaigns about integrity.	Office of the Comptroller (Ethics Unit – to be created) Municipalities	Short and medium term

37. Proposal for action: Organise and test projects based on insights from the behavioural sciences, to observe integrity dynamics in selected entities. The aim should be to better understand how the group reacts to undesirable ethical behaviour and to highlight ethical success stories.

Actionable items	Entity responsible	Timeline
Establish collaboration agreements with local universities interested in studying behavioural sciences.	SEANL Executive Commission Office of the Comptroller Local Universities	Short term
With the participating universities, develop a set of behavioural science projects in accordance with the indicators and areas of interest of the local anti-corruption system.	SEANL Executive Commission Office of the Comptroller Local Universities	Medium and long term

Building capacity to promote integrity in public sector entities and organisations:

38. Proposal for action: Propose the adoption of a new, coherent and integrated Public Service Law in Nuevo León.

Actionable items	Entity responsible	Timeline
Create a new draft of the Public Service Law in Nuevo León based on the updated policies set out in the Statute to professionalise the public service, recruitment policies based on the analysis of the integrity risks related to the position, ethical skills and on pre- and post-employment rules. The goal is to ensure that those who are hired are loyal to the organisation and respect public interests.	Office of the Comptroller General Secretary of the Government Ministry of Public Administration (SFP)	Short term
Hold public consultation sessions on the draft, leaving enough time for interested stakeholders to submit comments.	General Secretary of the Government Executive Agency for Co-ordination of the State's Public Administration	Short and medium term
Respond to the comments received and incorporate the corresponding changes into the draft of the law.	General Secretary of the Government Executive Agency for Co-ordination of the State's Public Administration	Short and medium term
Send the Public Service Law Initiative to the Local Congress.	General Secretary of the Government	Medium term

39. Proposal for action: Introduce additional integrity filters in recruitment policies and procedures, including an ethics component in the assessment of candidates, linking competencies with the strategic priorities of public sector organisations and with ethical behaviour.

Actionable items	Entity responsible	Timeline
Design assessment tools, such as integrity filters, and include them in recruitment procedures. Some assessment tools that could be considered are: checking references, analysing criminal records, conducting interactive hiring interviews that test adherence to ethical principles and values, among other things.	Office of the Comptroller Ministry of Public Administration (SFP)	Short and medium term
Design differentiated integrity measures for recruiting senior officials and middle managers.	Office of the Comptroller Ministry of Public Administration (SFP)	Short and medium term

40. Proposal for action: Conduct training for senior officials and middle managers on risk management, to give them the tools to identify potential risks of corruption or integrity breaches in their work environment and organisations.

Actionable items	Entity responsible	Timeline
Design and carry out capacity-building training for senior officials and middle managers on risk management, taking into account the following documents: • *Ethical Dilemmas and Conflict of Interest Guide: Practical Case Studies* • risk-based guidance manual on ethics and conflict of interest for officials participating in high risk activities • "Annual report of acts of corruption and breaches of integrity" by the SEANL.	Office of the Comptroller Ministry of Public Administration (SFP)	Short term

41. Proposal for action: Develop a performance evaluation programme for middle-management and senior officials, by establishing objective ethics indicators. This programme should also link the assessment to a government entity's mission and organisational objectives, to assess whether conflicts of interest and ethical dilemmas are properly managed.

Actionable items	Entity responsible	Timeline
Review the current performance evaluation for middle and senior officials.	Office of the Comptroller Ministry of Public Administration	Short and medium term
Selecting and prioritising the objectives and ethics indicators to be included in the performance evaluation	Office of the Comptroller Ministry of Public Administration	Short and medium term
Develop a performance evaluation for middle and senior officials with an ethics component.	Office of the Comptroller Ministry of Public Administration	Short and medium term

CHAPTER 4

Creating an open organisational culture

42. Proposal for action: Nuevo León should define clear channels for public officials to ask advice and receive guidance when they are confronted with integrity-related doubts and dilemmas.

Actionable items	Entity responsible	Timeline
Introduce safe channels offering guidance to public officials on integrity-related issues, ensuring clear separation from the bodies in charge of enforcement.	Office of the Comptroller	Short term
Assign the role of providing guidance on integrity to the Integrity Contact Points, in line with the recommendation suggested in Chapter 1.	Office of the Comptroller	Medium term

43. Proposal for action: Senior officials in Nuevo León should be assigned specific responsibilities to demonstrate ethical leadership and commitment.

Actionable items	Entity responsible	Timeline
Monitor senior officials in fulfilling their responsibility to disseminate the whistle-blowing regulation (Article 7 of the Whistle-blowing Law) and in creating an open organisational culture.	Office of the Comptroller	Short term
Assign specific responsibilities to senior officials to ensure the protection of disclosures by whistle-blowers.	Legislative branch	Medium term
Develop a pilot programme with incentives and rewards for both junior and senior staff who qualify and successfully take part in mentorship programmes.	Office of the Comptroller	Medium term

44. Proposal for action: The contribution of senior management toward creating an open organisational culture should be considered in their performance evaluation.

Actionable items	Entity responsible	Timeline
Include the efforts to embed and promote an open organisational culture in drafting the performance management programme. This should define the expected profile and behaviour that can serve as the basis for selection, development and performance management of senior public officials.	Ministry of Public Administration, Office of the Comptroller	Medium term

Strengthening the whistle-blowing framework

45. Proposal for action: Nuevo León could ensure that the application of the whistle-blowing framework applies beyond the executive branch and that the definition of protected disclosure is clarified.

Actionable items	Entity responsible	Timeline
Ensure that public officials in all government branches and at all levels of government have whistle-blowing channels and protection available.	SEANL Co-ordination Committee and its support bodies (Executive Secretariat and Executive Commission)	Short and medium term
Revise the legal framework and adopt a more balanced approach to defining protected disclosures, by providing a definition that is clear, comprehensive and detailed.	Legislative branch	Medium term

Providing the right incentives to stimulate whistle-blowing activity

46. Proposal for action: Nuevo León should ensure the availability of internal and external channels to disclose episodes of corruption.

Actionable items	Entity responsible	Timeline
Introduce a tiered approach, where public sector whistle-blowers may first bring their disclosures to the attention of their employer, and use external reporting channels as a last resort. A senior officer could be assigned to accept internal disclosures. External reporting could be assigned to an independent institution held at the highest level of trust among citizens and public officials.	Legislative branch, Office of the Comptroller	Short and medium term

47. Proposal for action: The existing arrangements to ensure confidentiality and security of whistle-blowing information could be reinforced.

Actionable items	Entity responsible	Timeline
Extend the obligation to sign the confidentiality agreement applying to all public officials of the Anti-corruption Unit to anybody with access to information related to whistle-blowing, including those who receive complaints by telephone.	Office of the Comptroller	Short term
Provide anybody who has access to information related to whistle-blowing adequate training on how to ensure the highest standards of confidentiality.	Office of the Comptroller	Medium term
Reinforce security mechanisms to access whistle-blowing reports both on paper and online, in light of an information security risk assessment.	Office of the Comptroller	Medium term
Introduce a specific crime for public officials who breach confidentiality obligations of Article 12 of the Whistle-blowing Law.	Legislative branch	Medium term

48. Proposal for action: Current protection programmes and financial rewards provide valid incentives for whistle-blowers to report, but these could be complemented by labour protection and compensation schemes, and with non-monetary forms of compensation.

Actionable items	Entity responsible	Timeline
Extend the list of protection measures by spelling out the ones concerning labour conditions and making sure that providing reinstatement is one of them.	Office of the Comptroller and legislative branch	Short and medium term
Introduce mechanisms of compensation, taking into account lost wages and compensatory damages, moral damages and punitive damages.	Office of the Comptroller and legislative branch	Medium term
Assess whether the existing reward mechanism has proved to be effective or instead given rise to additional complaints creating unnecessary burdens and costs for the public administration. If it is effective, make sure that an annual budget is allocated to Assessment Committee. In case of disproportionate costs, consider alternative incentives to encourage disclosures, such as personal distinctions and honorific awards.	Office of the Comptroller, Secretary of Treasury and Finance	Medium term

Ensuring effective protection

49. Proposal for action: Nuevo León should ensure that retaliatory actions against whistle-blowers constitute a criminal offence.

Actionable items	Entity responsible	Timeline
Ensure comprehensive protection against retaliatory acts to which whistle-blowers could be subject, by introducing criminal and disciplinary sanctions in the Criminal Code or in the Whistle-blowing Law.	Legislative branch	Medium term

50. Proposal for action: Nuevo León could further define and clarify the process for seeking protection against acts of reprisal.

Actionable items	Entity responsible	Timeline
Clarify how public officials may submit, in practice, an allegation of reprisal, and under what conditions they may expect protection from the state. This could take the form of an Agreement (or *Acuerdo*).	Office of the Comptroller	Short term
Reverse the burden of proof in the process, in seeking protection against acts of reprisal, i.e. leaving the burden on the superior to prove that the action taken against whistle-blowers is not related to their disclosures.	Office of the Comptroller	Short term
Provide access to the protection against acts of reprisal, in case retaliatory action is threatened.	Office of the Comptroller, legislative branch	Medium term

51. Proposal for action: To ensure comprehensive management of whistle-blowing protection, the Anti-corruption Unit and Specialised Anti-corruption Unit of the General Attorney Office *(Subprocuraduría Especializada en Combate a la Corrupción)* should sign an agreement to institutionalise co-ordination processes and best practices.

Actionable items	Entity responsible	Timeline
Sign an agreement with the Anti-corruption Unit and Specialised Anti-corruption Unit of the Attorney-General's Office to formalise the co-ordination mechanisms developed so far. This should allow the Anti-corruption Unit to be aware of the judicial follow-up of cases and, if necessary, to collaborate on the creation of the judicial file.	Office of the Comptroller, Specialised Anti-corruption Unit of the Attorney-General's Office	Short term
Develop further mechanisms to reinforce co-operation between the Anti-corruption Unit and Specialised Anti-corruption Unit of the General Attorney in the SEANL.	SEANL, Office of the Comptroller, Specialised Anti-corruption Unit of the Attorney-General's Office	Medium term

Increasing awareness and communication

52. Proposal for action: Nuevo León should scale up efforts to improve public awareness of whistle-blowing mechanisms.

Actionable items	Entity responsible	Timeline
Increase efforts to improve communication and raise awareness of relevant rights and duties in various ways, such as posting relevant information or introducing a Whistle-blower Protection Ombudsman in each entity.	Office of the Comptroller	Short and medium term
Organise explanatory meetings and symposiums for business operators, officials and employees, but also for schools and professionals, to disseminate knowledge and create awareness of the protection available to whistle-blowers.	Office of the Comptroller	Short and medium term

53. Proposal for action: Nuevo León could show further leadership in whistle-blowing protection by improving its existing data collection.

Actionable items	Entity responsible	Timeline
Ensure comprehensive data collection to create reliable indicators on the performance and impact of the whistle-blower framework and complement it with results of surveys directed at staff.	Office of the Comptroller	Short and medium term
Scale up efforts to disseminate the existing data collection of the Anti-corruption Unit in public entities as well as society as a whole.	Office of the Comptroller	Short and medium term

CHAPTER 5

Promoting a shared sense of responsibility for integrity in the whole-of-society

54. Proposal for action: Develop awareness-raising activities for citizens and firms on their roles and responsibilities for respecting public integrity.

Actionable items	Entity responsible(s)	Timeline
Develop an Action Plan for raising awareness that identifies the desired objectives (e.g. behaviour to change or perceptions to challenge), the core outputs (e.g. methods for achieving the objectives) and the target audiences.	Office of the Comptroller	Medium term
Identify relevant ministries in the action plan on awareness-raising activities and request the governor of Nuevo León to assign responsibilities for implementation to these ministries.	Office of the Comptroller	Medium term

55. Proposal for action: Develop integrity and anti-corruption training programmes for the business sector and civil society.

Actionable items	Entity responsible	Timeline
Identify the public sector organisations subject to a high level of acts of corruption reported by citizens, to inform the development of specific educational programmes about integrity.	Civil Society Liaison Co-ordinator Office of the Comptroller	Short term
Develop a training plan that identifies the types of integrity and anti-corruption training (in-person, e-learning) and the content of the training. Request that the governor of Nuevo León assign responsibilities for implementation to these ministries.	Office of the Comptroller	Medium term

56. Proposal for action: Identify areas where an effective intervention in the choice architecture may be feasible.

Actionable items	Entity responsible	Timeline
Identify areas where an effective intervention in the choice architecture may be feasible and request that the governor of Nuevo León to assign responsibilities to the relevant ministries for piloting and testing innovative measures in society, to help inform integrity decision making.	Office of the Comptroller	Short term
Conduct pilots for potential behavioural interventions.	Ministries determined by Office of the Comptroller	Medium term

Training future generations to behave with integrity and prevent corruption

57. Proposal for action: Draw up an action plan to scale up existing legality, public integrity and anti-corruption education materials and incorporate them in the core curriculum.

Actionable items	Entity responsible	Timeline
Develop an Action Plan to scale up existing legality, public integrity and anti-corruption education materials to incorporate into the existing core curriculum, *Programa Nacional de Convivencia Escola* (PNCE), the *Incorruptibles* Programme and the Transparency and Access to Information Programme.	Ministry of Public Education State Institute for Youth	Long term
In implementing the Action Plan, create a learning outcomes framework on public integrity, teaching and learning materials, and pilot these in selected schools.	Ministry of Public Education	Long term
Following results of the pilot, mainstream the learning outcomes framework and teaching/learning materials in the core curriculum.	Ministry of Public Education	Long term

58. Proposal for action: Design and deliver training about public integrity and anti-corruption for teachers.

Actionable items	Entity responsible	Timeline
Develop and pilot courses on integrity and anti-corruption training for teachers into existing in-service teacher-training programs.	Ministry of Public Education	Medium term
Encourage the development of an integrity and anti-corruption training course that would be included in the teacher-training curriculum at the federal level, by offering to pilot the courses in select universities and colleges at the state level.	Ministry of Public Education	Long term

CHAPTER 6

A control environment with clear objectives

59. Proposal for action: Nuevo León should ensure that its control environment and organisational structure support its internal control and risk management framework.

Actionable items	Entity responsible	Timeline
Ensure that a clear objective or purpose statement for the entity has been established.	All government entities	Short term
Ensure that government programmes have a clear objective or purpose statement.	All government entities	Medium Term
Ensure that the internal control and risk management framework is linked to the entity and programme objectives (with the framework helping to ensure that objectives are achieved).	All government entities	Medium Term
Incorporate the entity and programme objectives into institutional documents and ensure these are communicated to staff.	All government entities	Medium Term
Ensure that the objectives for the overall internal control and risk management framework are linked to the implementation of the State Anti-corruption System (SEANL).	Office of the Comptroller	Medium Term
Ensure that clear objectives for the internal control and risk management framework are set up.	Office of the Comptroller	Short term
Ensure that clear objectives for the internal control and risk management framework are communicated to government entities and their staff.	Office of the Comptroller	Medium term

60. Proposal for action: Nuevo León could arrange for all staff to receive training on the internal control and risk management framework, to ensure it is implemented consistently.

Actionable items	Entity responsible	Timeline
Create a communications strategy and engage with human resources units in the public service, to introduce updated procedures on internal control and risk management. This could involve, for example, information on the intranet, emails, staff meetings, workshops, training or awareness-raising posters in the workplace.	Office of the Comptroller	Medium to long term
Follow up approximately six months after rolling out changes, to assess how well changes have been implemented.	Office of the Comptroller	6 months, after changes
Ensure that staff are aware updated on procedures, for example, online, or through emails, staff meetings, workshops, training or awareness-raising posters in the workplace.	All government entities	Long term
Ensure that enforcement and disciplinary procedures for internal controls are clear, transparent and equally applied to everyone.	All government entities	Long term

61. Proposal for action: Nuevo León could apply the principles of the "three lines of defence" model, to give greater responsibility for internal control and risk management to operational management.

Actionable items	Entity responsible	Timeline
Review the principles of the "three lines of defence" model: "IIA position paper: The three lines of defence in effective risk management and control", https://na.theiia.org/standards-guidance/Public%20Documents/PP%20The%20Three%20Lines%20of%20Defense%20in%20Effective%20Risk%20Management%20and%20Control.pdf.	Office of the Comptroller	Short term
Assess responsibilities of the Office of the Comptroller to determine whether the lines of defence are blurred or overlapping. For example: is there an overlap between those implementing internal controls and those undertaking and reviewing internal audit reports? This would blur the lines of defence, because auditors should not be placed in a position where they need to audit internal controls that they have implemented, since this presents a conflict.	Office of the Comptroller	Medium term
Revise the organisational structure and responsibilities of the Office of the Comptroller, to remove potential conflicts and align it with the internationally recognised "three lines of defence" model.	Office of the Comptroller	Long term

A strategic approach to risk management

62. Proposal for action: Nuevo León could introduce a strategic risk management framework to strengthen the internal control framework and improve management of the risk of fraud and corruption.

Actionable items	Entity responsible	Timeline
Design a systematic risk management framework that includes: setting an organisation's objectives; identification of events that might have an impact on their achievement; determining events that may have a negative impact (risks); and determining fraud and corruption risks.	Office of the Comptroller (keep separate from the audit directorates)	Medium term
As part of the risk management framework, create clear guidelines and templates for conducting a risk assessment, which should include a three-step process: risk identification; risk analysis (understanding each risk, its consequences, the likelihood of the risk, and the severity of the risk); and risk evaluation (determining the tolerability of each risk and whether the risk should be accepted or treated).	Office of the Comptroller (keep separate from the audit directorates)	Medium term
Create a communication and training strategy for rolling out the risk management framework to staff across the public service.	Office of the Comptroller (keep separate from the audit directorates)	Long term
Provide public servants support in managing the risk management framework.	Office of the Comptroller (keep separate from the audit directorates)	Long term

63. Proposal for action: Nuevo León could operationalise the risk management framework by assigning clear responsibility for managing risk to senior managers, providing training for staff and updating risk management systems and tools.

Actionable items	Entity responsible	Timeline
Collect appropriate and accurate risk management information.	All government entities	Short term and ongoing
Assign clear responsibility to senior management (e.g. directors) for the ongoing management, monitoring and treatment of risk.	All government entities	Short term
Ensure all staff are aware of the risk management framework, through awareness-raising activities.	Human resources units in all government entities	Medium term
Provide training to current and new staff on how to conduct risk assessments and how to incorporate risk management into daily work and decision-making.	Human resources units in all government entities	Medium term
Ensure entities have access to appropriate risk management systems and tools.	Office of the Comptroller (keep separate from the audit directorates)	Medium to long term

Coherent control mechanisms

64. Proposal for actions: Nuevo León could:

- strengthen and integrate its internal control activities to ensure that reasonable assurance is provided.

- ensure that each internal control serves a purpose and that the overall system is monitored, ethical and efficient.

Actionable items	Entity responsible	Timeline
Assess current internal control mechanisms, consult key stakeholders, and document findings, to determine weaknesses, overlap, inconsistencies and inefficiencies and make recommendations.	Internal audit unit in each government entity	Short to medium term
Assign responsibility for updating and strengthening internal control mechanisms and referring relevant internal audit recommendations to an appropriate senior staff member.	All government entities	Medium term
Update and strengthen internal control mechanisms, where necessary.	All government entities	Medium term
Remove or change controls that are found to be ineffective, repetitive or inefficient.	All government entities	Medium term
Communicate new internal control arrangements to staff and provide training, where necessary.	All government entities	Medium term
Create a system for regularly reviewing and monitoring internal control mechanisms, to ensure they are consistent, are regularly updated and reflect efficient and ethical procedures, and communicate this system to government entities.	Office of the Comptroller	Medium to long term
Assign responsibility for regularly reviewing and monitoring internal control mechanisms and incorporate this system into the entity's processes.	All government entities	Short term

65. Proposal for action: Nuevo León could consider making better use of its internal control reporting function for identifying issues and risks and reporting on them to management.

Actionable items	Entity responsible	Timeline
Use established reporting mechanisms to identify and document trends, issues and risks across the public sector.	Office of the Comptroller	Short term and ongoing
Regularly provide information on trends, issues and risks to the Comptroller General and senior management, to assist with risk management and decision making.	Office of the Comptroller	Short term and ongoing

An effective and separate internal audit function

66. Proposal for action: Nuevo León could consider investing in training, tools and methodologies for internal audit staff to improve the quality and efficiency of audits.

Actionable items	Entity responsible	Timeline
Assess and determine training, tools and methodologies for internal audit staff (in the Central Sector Control and Audit Office and Parastatal Sector Control and Audit Office) that would help improve the quality and efficiency of audits.	Office of the Comptroller	Short term
Create a plan for delivery of the identified training.	Office of the Comptroller	Short to medium term
Implement the training plan.	Office of the Comptroller	Medium term

67. Proposal for action: Nuevo León could ensure that its central co-ordination of internal audit leverages available resources to enhance oversight and allow for a coherent response to integrity risks.

Actionable items	Unit responsible	Timeline
Analyse reports from entities to identify risks, trends and systemic issues through existing reporting mechanisms.	Central Sector Control and Audit Office (*Dirección de Control y Auditoría del Sector Central*) Parastatal Sector Control and Audit Office (*Dirección de Control y Auditoría del Sector Paraestatal*)	Short to medium term
Report trends and systemic issues to the Comptroller-General and senior management to help them respond to emerging issues, including integrity risks, in a cohesive and holistic way.	Central Sector Control and Audit Office Parastatal Sector Control and Audit Office	Medium term

68. Proposal for action: Nuevo León could build on its internal control training programme to provide further training on ethics and integrity for internal auditors.

Actionable items	Entity responsible	Timeline
Ensure audit training materials are up to date and accessible for all internal auditors.	Office of the Comptroller	Short to medium term
Design training for internal auditors specifically related to ethics and integrity.	Office of the Comptroller	Medium term
Deliver training for internal auditors specifically related to ethics and integrity.	Office of the Comptroller	Medium term
Assign responsibility for providing ethics advice and training to a unit other than the internal auditors.	Office of the Comptroller	Short to medium term

69. Proposal for action: Nuevo León could strengthen mechanisms for monitoring the implementation of audit recommendations.

Actionable items	Entity responsible	Timeline
Consult internal audit units to determine possible mechanisms for following up on audit recommendations.	Office of the Comptroller	Short to medium term
Review international practices to determine possible mechanisms for following up on audit recommendations that the Office of the Comptroller might consider.	Office of the Comptroller	Medium term
Design a mechanism for following up on audit recommendations, to help ensure implementation and impact.	Office of the Comptroller	Medium to long term
Communicate the chosen mechanism for following up on audit recommendations and audit findings to Internal Audit Units and provide support for implementation, as necessary.	Office of the Comptroller	Medium to long term
Implement a mechanism for following up on audit recommendations as part of the audit work programme.	Internal Audit Units in all government entities	Long term

70. Proposal for action: Nuevo León could strengthen the independence of its internal audit function by ensuring that it is separate from entity management functions— including the implementation of internal controls and risk management.

Actionable items	Entity responsible	Timeline
Ensure the Comptroller-General and Internal Audit Units have the autonomy to plan their own audit work programme.	Office of the Comptroller; and Legislative Assembly	Short to medium term
Ensure that responsibility for managing and implementing internal controls is clearly articulated (and assigned to management outside the internal audit units).	All government entities	Short to medium term
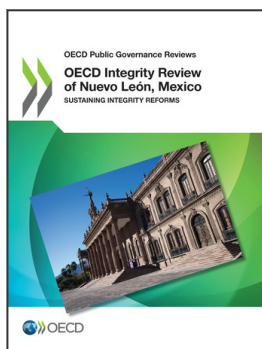
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