RISK-BASED AUDIT

MAY 2019
GUATEMALA: ECONOMIC AND SOCIAL CONTEXT.

- Pop: 17.2 M
- Real GDP Growth (est. 2019 3.8%)
- Poverty incidence: 60% (23% extreme poverty)
- Indigenous pop.: 40%
- Spending needed to achieve SDGs: 8.5% of GDP by 2030 (est. IMF, 2019)

Tax Revenue to GDP (2005-2018)

- Pop: 17.2 M
- Real GDP Growth (est. 2019 3.8%)
- Poverty incidence: 60% (23% extreme poverty)
- Indigenous pop.: 40%
- Spending needed to achieve SDGs: 8.5% of GDP by 2030 (est. IMF, 2019)
DATA GOVERNANCE AND DATAWAREHOUSE

PROBLEMS

- Fragmentation
- No Availability
- High Cost
- Lack of Perspective
  - Institutional

EFFORTS

- Organizational Framework
- Working Groups
- Data Standardization
- Dashboards
TAX COMPLIANCE RISK FRAMEWORK AND PILOT IMPLEMENTATION OF RISK-BASED ACTIONS

VAT TAXPAYERS RISK PROFILING GENERAL REGIME

- AMENDMENT OF VAT FORM TO IMPROVE CONTROL
- RISK-BASED INVOICING AUTHORIZATION CONTROL
- REIMBURSEMENT OF RISK-BASED TAX CREDIT
NEXT STEPS

INTEGRATING RISK MANAGEMENT TO THE SELECTION OF AUDITING CASES AND ENFORCEMENT CONTROL

STRENGTHENING AUDITING STAFF CAPACITIES

CLOSING LEGAL GAPS THAT PREVENT THE IMPLEMENTATION OF AUDITS

TECHNOLOGICAL TOOL DEVELOPMENT FOR SELECTION AND EXECUTION OF AUDITS UNDER TRANSPARENCY PRINCIPLES
D DONOR COORDINATION AND COLLABORATION.

CIAT / SECO

USAID

MILLENNIGU

CHALLENGE CORPORATION

UNITED STATES OF AMERICA

U.S. Department of the Treasury

giz Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Inter-American Development Bank

International Monetary Fund

Una SAT eficiente, transparente y automatizada para Guatemala