



Superior Court of Accounts:

## “A giant” at the mercy of political negotiation



**Tegucigalpa, Honduras.** Unfortunately, the current scenario of the National Congress has led to pressure mechanisms and negotiations with which justice and impunity are traded. This scenario has led to the fact that more than 10 months have passed without the Superior Court of Accounts (Tribunal Superior de Cuentas -TSC- in Spanish) being able to fully perform its function, which results in a direct weakening of the fight against corruption.

According to Article 222 of the Constitution of the Republic, Honduras has a comptroller entity called the

Superior Court of Accounts (TSC), which will act as the governing body of the control system of public resources, with functional and administrative autonomy from the branches of government. Last December 6, the term of the authorities that held the position of Magistrates, as the highest authorities of said institution, expired; however, since February 2023, the TSC was unable to make transcendental decisions for the fulfillment of its functions, since one of the three magistrates that made up its plenary resolution, resigned to become a Magistrate of the Supreme Court of Justice, reason for which

the body that issues resolutions was not formed, thus causing a standstill in the determination of possible responsibilities in the case of mismanagement of public funds. This situation worsened when the National Congress did not take into consideration a solution to the TSC crisis, fulfilling its legislative function which, in the first place, should have appointed the missing Magistrate to fill the absence and allow said entity to function normally, and, secondly, by December 7 of this year, the election process for the new authorities of the comptroller of the republic should have been concluded.

CICIH:

## A road with much delay and little progress

**Tegucigalpa, Honduras.** Since the inauguration of President Iris Xiomara Castro Sarmiento, the promise to fight corruption and install the long-awaited International Commission against Impunity in Honduras (CICIH) was ratified. This promise definitely represents a commitment of the Honduran State to dismantle the corruption networks that still continue to capture the institutional integrity.

It is necessary to observe that currently the institutional trust and credibility is strongly weakened by several factors such as: The election of the board of directors of the National Congress, which did not follow a process in harmony and adherence to the constitutional mandate, the approval of an ambiguous amnesty law that set free people considered corrupt, but what has most affected the rule of law in 2023, has been the crisis that this power of the State is going through by stimulating unjustified legislative paralysis when consensus is not reached among the party benches, especially in the priority issues of the country, which leads to a climate of ungovernability and inability to provide solutions.

This fateful scenario, added to the delayed and miniscule signs of willingness of the Executive Branch authorities to assume constructive positions with the United Nations (UN), has generated evident declines in the negotiation process.

Although the United Nations (UN) General Assembly approved by consensus the resolution presented by Honduras, to mandate the General Secretariat to continue supporting the implementation of the International Commission Against Corruption and Impunity in Honduras (CICIH), such progress could be subsequently paralyzed when within the legislative hemicycle, The agenda to show genuine interest in guaranteeing the necessary conditions for the installation of the anti-corruption mechanism, which is expected to function in coordination with the Public Ministry, but under a scheme of autonomy, robust operational functionality and adequate regulatory bases to contribute, or even exercise an effective criminal prosecution against crimes committed through acts of corruption, has not yet

been fully addressed.

The installation of the CICIH is a necessity for all the Honduran people, in the face of a reality that plunges the country into a continuous deterioration of the rule of law and democracy, but equally, the commitment to materialize it falls on the government representatives who were elected by that population that continues to be forgotten and disappointed.

Corruption is worsening and spreading like the excuses of those who govern us.

