

	CONSEJO NACIONAL SUPERVISOR DE COOPERATIVAS (CONSUCOOP)	003 CONSUCOOP
	REGLAMENTO PARA LA CREACIÓN Y FUNCIONAMIENTO DEL COMITÉ DE CONTROL INTERNO INSTITUCIONAL (COCOIN)	

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TÍTULO I

DISPOSICIONES GENERALES

ARTICULO 1. Del Objetivo

El presente reglamento tiene el objetivo de establecer las normas y procedimientos para la organización y funcionamiento del Comité de Control Interno Institucional del Consejo Nacional Supervisor de Cooperativas (CONSUCOOP), que tendrá carácter permanente y de obligatorio cumplimiento.

Para efectos de este reglamento el Comité de Control Interno Institucional del Consejo Nacional Supervisor de Cooperativas (CONSUCOOP), en lo sucesivo se denominará **COCOIN**.

ARTICULO 2. De la Finalidad

El presente reglamento tiene como finalidad facilitar la conformación, funcionamiento y organización del **COCOIN** estableciendo los mecanismos para la toma de acuerdos y demás procedimientos propios, siempre que no contravengan la normativa legal vigente.

ARTÍCULO 3. De la Base legal

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El **COCOIN** estará regulado por la siguiente normativa:

- Marco Rector de Control Interno
- Guías de Implementación de Control Interno
- Reglamento para el Sistema Nacional de Control de los Recursos Públicos (SINACORP).

ARTICULO 4. Del ámbito de aplicación

Las disposiciones del presente Reglamento se aplican a todas las actividades que el **COCOIN** realice para el ejercicio de sus funciones.

TÍTULO II DEL COMITÉ DE CONTROL INTERNO

ARTICULO 5. De la Naturaleza y Funciones

Comité de Control Interno es un órgano colegiado de apoyo a la Máxima Autoridad Institucional o Ejecutiva (MAI: Junta Directiva, Consejo de Administración, el Directorio, u otro cuerpo colegiado que dirija las instituciones, con las facultades establecidas en las disposiciones de su creación, MAE: los Secretarios de Estado, Gerentes Generales y otros que representen legalmente a las instituciones.), cuyo objetivo principal es contribuir a la eficaz y eficiente implementación, mantenimiento y mejora continua del control interno institucional; siendo para ello una importante instancia de coordinación, asesoramiento, consulta y seguimiento oportuno.

Son funciones y responsabilidades del **COCOIN**:

- a) Elaborar el Plan Anual de Trabajo del **COCOIN**, que contendrá como mínimo: actividades, plazos de ejecución, responsables, recursos, productos o resultados esperados.
- b) Remitir el Plan Anual de Trabajo del **COCOIN** para la aprobación de la MAI de la

- entidad, antes de finalizar el mes de enero de cada año.
- c) Elaborar Informes Semestrales sobre el grado de avance en el cumplimiento del Plan Anual de Trabajo, para la aprobación de la MAE de la entidad que deberá hacerlo dentro de los primeros diez (10) días hábiles posteriores a su recepción.
 - d) Ejecutar Talleres de Autoevaluación.
 - e) Coordinar y consolidar los Planes de Implementación del MARCI.
 - f) Velar por la adecuada aplicación del Manual para la Implementación del MARCI,
 - g) Evaluar trimestralmente el grado de avance de los Planes de Implementación.
 - h) Elaborar y remitir a la MAE para su aprobación un Informe Trimestral en el cual se exponga el grado de avance en el cumplimiento del Plan de Implementación correspondiente a cada unidad organizacional.
 - i) Desarrollar actividades tendientes a difundir y concientizar al personal de la entidad sobre la importancia de mantener un adecuado control interno institucional.
 - j) Proponer a la Máxima Autoridad Ejecutiva o Institucional de la entidad la capacitación necesaria para facilitar la adecuada implementación y mantenimiento del control interno.
 - k) Elaborar, conjuntamente con el Departamento de Tecnologías de la Información, un “Boletín Trimestral de Promoción del Control Interno Institucional” en el cual se incluyan aspectos relacionados, por ejemplo, con: buenas prácticas de control interno, actividades desarrolladas por el COCOIN, actividades de difusión y concientización sobre el control interno, informes de autoevaluación de las unidades organizacionales, avance en la ejecución de planes de implementación, etc.
 - l) Levantar Actas de Reunión por cada sesión realizada en donde consten, entre otros temas, los compromisos asumidos, el plazo de las actividades a realizar y los
 - m) Otras funciones establecidas por el TSC, la MAE/MAI u otra autoridad competente.

ARTICULO 6. De las opiniones y recomendaciones

Las opiniones y recomendaciones que emite el COCOIN, en el ejercicio de sus funciones, deben estar fundamentadas y no tienen carácter vinculante.



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A efectos de su conformación, el COCOIN estará integrado por los siguientes servidores, cuya cantidad y servidores debe adecuarse a la organización y características de cada entidad:

- El Gerente u otra máxima autoridad ejecutiva o su representante designado de manera formal.
- Un representante de la Unidad de Planificación o su equivalente, quien coordinará las actividades del COCOIN. En caso de que esta Unidad no exista, la función de coordinación deberá recaer en el Administrador o Gerente Administrativo.
- El responsable de la Administración o Gerencia Administrativa de la entidad.
- El responsable del área financiera. Gerencia Financiera
- El responsable de cada unidad organizacional.
- El Jefe de la Unidad de Auditoría Interna, quien participará con voz, pero sin voto.

ARTICULO 12. De la naturaleza del cargo

El cargo del COCOIN es ad-honorem, de confianza y no inhabilita para el desempeño de función o actividad pública o privada alguna ni el ejercicio inherente.

TÍTULO IV

DE LA ORGANIZACIÓN DEL COCOIN

ARTICULO 13. De la organización

Para el cumplimiento de su función el COCOIN, contará con la siguiente

- a) Coordinador
- b) Integrantes
- c) Secretario de actas



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d) Auditor Interno

CAPÍTULO I

DEL COORDINADOR

ARTICULO 14. Del coordinador

COCOIN es presidida por un designado por la MAI del Consejo Nacional Supervisor de Cooperativas (CONSUCOOP), de entre los miembros citados en el artículo 11 de este Reglamento.

ARTICULO 15. De las responsabilidades del Coordinador

Son responsabilidades del Coordinador:

- a) Cumplir con las disposiciones de este reglamento.
- b) Ejecutar el Plan Anual de Trabajo.
- c) Asistir obligatoriamente a las reuniones del COCOIN.
- d) Dispensar el tiempo apropiado a las reuniones del COCOIN y a sus funciones dentro de dicho Comité.
- e) Coordinar y asignar responsabilidades a los integrantes del COCOIN para
- f) el cumplimiento de las siguientes funciones:
 - Elaboración del Plan Anual de Trabajo del COCOIN y su seguimiento.
 - Elaboración de Informes Semestrales sobre el grado de avance en el cumplimiento del Plan Anual de Trabajo.
 - Coordinación para la elaboración del Plan de Implementación del Control Interno Institucional.
 - Elaboración de Informes Trimestrales en donde se exponga el grado de avance en el cumplimiento del Plan de Implementación correspondiente a cada unidad organizacional.
 - Elaboración en conjunto con el Departamento de Tecnologías de la Información de



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un “Boletín Trimestral de Promoción del Control Interno Institucional”.

- Elaboración de Agendas de reuniones y las respectivas Actas de reuniones de cada sesión.

- a) Atender los requerimientos de información que se le solicite.
- b) Velar por el logro de los objetivos del COCOIN.

CAPÍTULO II

DE LOS INTEGRANTES

ARTICULO 16. De los Integrantes

Los integrantes titulares o representantes del COCOIN tienen la obligación de asistir y participar de todas las reuniones y actividades, su presencia a las reuniones es INDELEGABLE.

Salvo, en casos debidamente justificados y URGENTES, los integrantes (titulares) del COCOIN podrán designar (sólo mediante declaración expresa) a un funcionario en su representación. Al respecto, la responsabilidad derivada de las decisiones adoptadas por estos últimos, serán asumidas por el titular que los designó.

ARTICULO 17. De las responsabilidades de los Integrantes

Son responsabilidades de los Integrantes:

- a) Asistir obligatoriamente a las reuniones del Comité.
- b) Dispensar el tiempo apropiado a las reuniones del COCOIN y a sus funciones dentro de dicho Comité.
- c) Proponer temas de Agenda que por sus características merecen ser tratados
- d) en el COCOIN.
- e) Velar por el estricto cumplimiento del Plan de Implementación
- f) correspondiente a su área de competencia.
- g) Realizar las acciones necesarias para el cumplimiento de los acuerdos del Comité que correspondan al área de su competencia.

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CAPÍTULO IV

DEL AUDITOR INTERNO

ARTICULO 20. Del Auditor Interno

El Auditor Interno del Consejo Nacional Supervisor de Cooperativas (CONSUCOOP), participara con voz, pero sin voto. En caso de que el auditor interno, por razones de emergencia, no pueda asistir a las reuniones, designará otro miembro de la Unidad de Auditoría Interna.

ARTICULO 21. De las responsabilidades del Auditor Interno

Dar seguimiento al efectivo cumplimiento del presente reglamento, seguimiento al Plan Anual de trabajo del COCOIN, seguimiento al Plan de Implementación de Control Interno e informar al respecto y oportunamente al Tribunal Superior de Cuentas.

CAPÍTULO V DEL FUNCIONAMIENTO DEL COCOIN

ARTICULO 22. De las Convocatorias

Los integrantes del COCOIN, se reunirán puntualmente de manera ordinaria el Quinto día de la semana (dos o tres) de cada mes a las 2:00 p.m en las instalaciones del Salón de sesiones de CONSUCOOP o de manera virtual y de manera extraordinaria cuando sean convocados por el Coordinador, o sea requerido de manera fundamentada por alguno de sus miembros

ARTICULO 23. De las Formalidades para las Convocatorias

Las convocatorias a las reuniones ordinarias del COCOIN, se realizará mediante memorando o correo electrónico y deberá incluir la agenda, el día, la hora y el



Tegucigalpa, M.D.C., Honduras, C.A., Apdo. 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lugar de la reunión; convocándose con no menos de dos (02) días hábiles de anticipación a la fecha correspondiente.

Para las reuniones extraordinarias, se convocará según la fecha, hora y lugar que indique el coordinador del COCOIN, o por delegación a través del Secretario de Actas.

ARTICULO 24. De las Reuniones y los Acuerdos

El régimen de quorum y acuerdos para las reuniones del COCOIN se sujetará a lo siguiente:

- a) El COCOIN se reunirá válidamente con un quorum de la mayoría absoluta de sus miembros integrantes, esto es, con el 70% de asistencia de sus miembros, incluido el Coordinador.
- b) Los acuerdos se tomarán por mayoría absoluta de los presentes (la mitad más uno) y en caso de empate la MAE o sus delegados tendrán voto decisorio.
- c) Los acuerdos serán de obligatorio cumplimiento para los miembros.

ARTICULO 25. De los informes

El COCOIN, deberá elaborar y presentar a la MAE, los siguientes informes y documentos:

- a) Plan Anual de Trabajo.
- b) Informes semestrales sobre el grado de avance en el cumplimiento del Plan Anual de Trabajo.
- c) El Informe correspondiente a los Talleres de Autoevaluación del Control Interno y los Informes Actualizados correspondientes a los mismos, realizados sobre la base de los Seguidimientos al Plan de Implementación respectivos.
- d) El Plan de Implementación Institucional, a partir de la información obtenida de las unidades organizacionales correspondientes.
- e) Informes Trimestrales en donde se exponga el grado de avance en el cumplimiento del Plan de Implementación Institucional.

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- f) Políticas o pautas orientadas al desarrollo y aplicación de los diferentes elementos y componentes del control interno.
- g) Boletín Trimestral de Promoción del Control Interno Institucional.
- h) Seguimiento al cumplimiento de las decisiones o recomendaciones formuladas en la última reunión y contempladas en el Acta respectiva. Generalmente este punto debería ser el primer tema a tratar al inicio de cada reunión del COCOIN.

ARTICULO 26. De la constancia de su actuación

El COCOIN, dejará constancia de sus deliberaciones y acuerdos a través de la suscripción de las actas correspondientes, las mismas que constarán en un archivo del COCOIN, el cual será llevado por el Secretario de Actas.

Las Actas deberán ser firmadas por el Coordinador y por los miembros asistentes.

TÍTULO V

DISPOSICIONES FINALES

Primera.- Los casos no previstos en el presente Reglamento serán resueltos por el COCOIN.

Segunda.- Las modificaciones al presente reglamento, podrán ser propuestas a la MAE por el Coordinador del COCOIN, o por al menos un tercio de sus miembros del COCOIN, en escrito dirigido al Coordinador y firmado por todos los solicitantes.

Tercera.- El presente Reglamento Interno de Trabajo del Comité de Control Interno del Consejo Nacional Supervisor de Cooperativas (CONSUCOOP), fue aprobado por la Máxima Autoridad Ejecutiva, el 31 de enero de 2023 y entrará en vigencia al día siguiente de ésta aprobación.


ERNESTO PORFIRIO COLINDRES
Director Ejecutivo

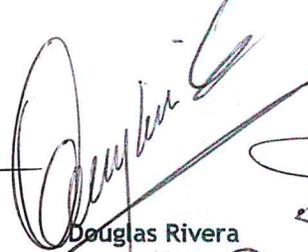


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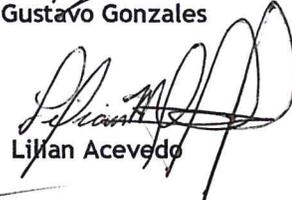
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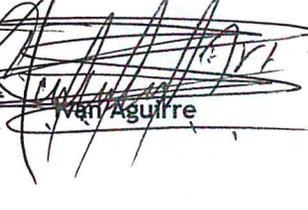
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