



***How can Supreme Audit Institutions SAIs and ACAs
work together to confront corruption outbreak during emergency times?***

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9 Dec 2020

- Good governance principles, expectations of stakeholders and also Covid-19 crisis ask more and more from SAIs that they conduct integrity/anti-corruption work and challenge them to provide a timely and relevant response
- There is an increasing number of SAIs including integrity/anti-corruption audit and non-audit work in their activities
- There is methodological guidance for that purpose
- But there is still room to do more in this respect
- There is also room for SAIs to cooperate more with other players in anti-corruption activities: jurisdiction, parliaments, ACAs, civil society, media

SAls and corruption

- A large majority of citizens worries about corruption more than about other topical issues (Edelman Trust Barometer)
- Corruption damages public resources and undermines public trust
- Corruption and fraud is likely to rise during emergency crisis
- Citizens ask:
 - Why have auditors been unable to prevent cases of corruption?*
- SAls are not considered as anti-corruption bodies but are oversight institutions and part of national integrity systems
- There is room for SAls to enhance their integrity/anti-corruption work

Supreme Audit Institutions (SAIs)

- Public institutional guardians of control and accountability
- Control use of public funds
- Conduct financial, compliance and performance audits
- Work for/with parliaments and citizens
- Make their reports public
- Some have jurisdictional functions

IDI Global SAI Stocktaking Report 2017

SAIs mandate relating to anti-corruption and fraud issues

MANDATE	SAIs
Share information with specialised anticorruption institutions	77%
Investigate corruption and fraud issues	55%
Sanction corruption related cases	18%
Carry out jurisdictional control/ judge accounts issued to public institutions and companies	26%
Sanction officials responsible for mismanagement of public funds	37%
Exercise oversight of national institutions whose mandate is to investigate corruption and fraud issues	39%

SAIs may enhance their integrity/anti-corruption work

SAI's ordinary work:

- Improves transparency and accountability
- Enhances good governance
- Reveals risks
- Strengthens internal control systems
- Limits the opportunity for corruption

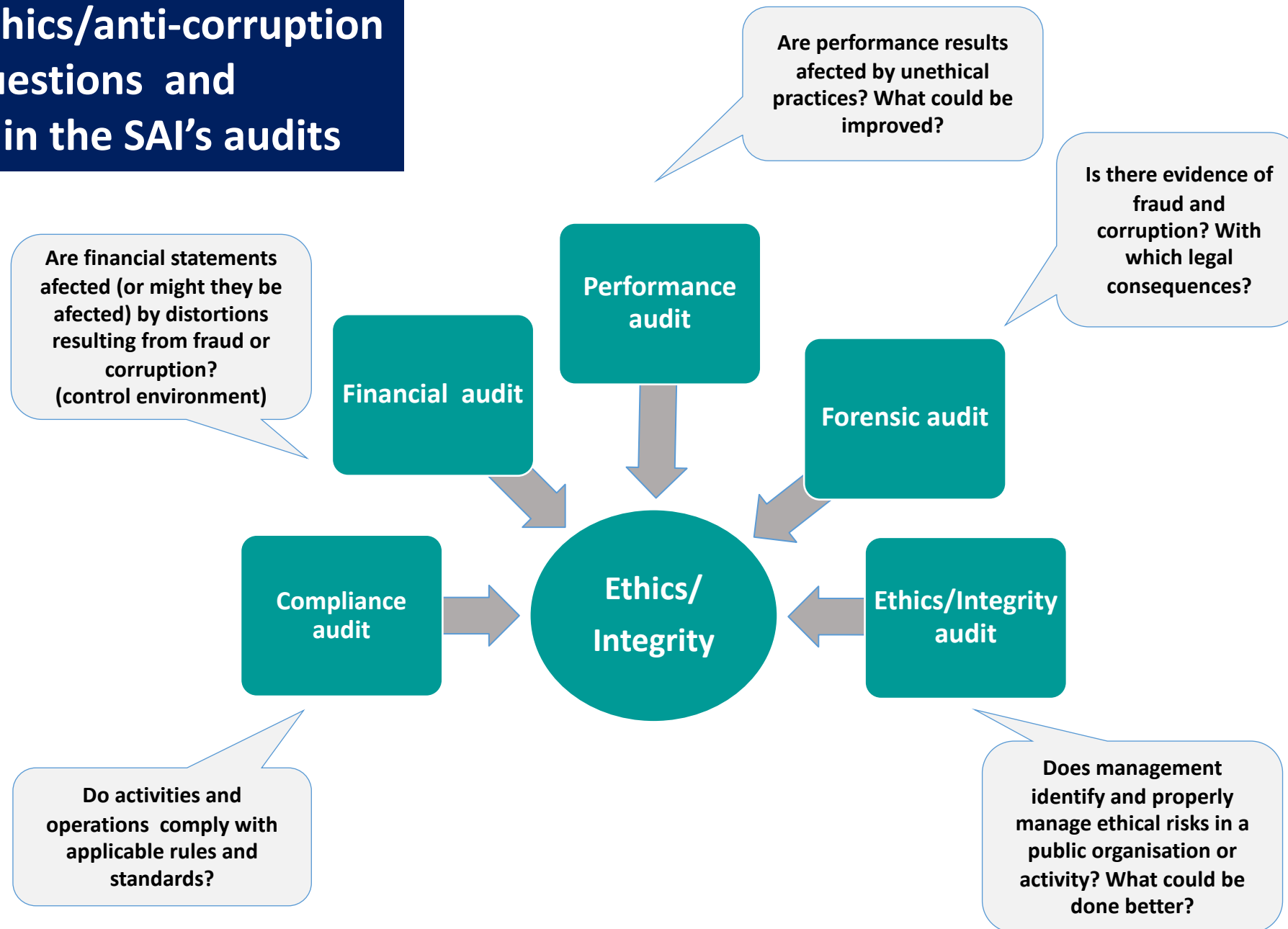
SAIs may enhance their integrity/anti-corruption work

- INTOSAI GUID 5270 *Guideline for the Audit of Corruption Prevention*
- IDI *Guidance on Audit of Institutional Framework for Fighting Corruption*
- EUROSAI, *Audit of Ethics in Public Sector Organisations*
- Brazilian Court of Audit, *Guideline for Combating Fraud and Corruption*
- Austrian Court of Audit, *Guideline for Auditing Corruption Prevention Systems*

SAIs may enhance their integrity/anti-corruption work

- Focus on integrity risks and controls when looking into control environment
- Target audits for corruption/integrity risk areas and topics (Conflicts of interests; codes of conduct; whistleblowing; Covid-19: public procurement, social welfare expenditure, economic stimulus packages, emergency aid)

Include ethics/anti-corruption related questions and risk areas in the SAI's audits



SAIs may enhance their integrity/anti-corruption work

- Audits over: integrity/anti-corruption frameworks, policies and procedures
- Provide integrity/anticorruption recommendations and follow up on them
- Detect fraud and corruption
- Jurisdictional functions
- Forensic audits

SAIs may enhance their integrity/anti-corruption work

- Set up specialised units
- Use ICT, data mining and AI tools
- Act upon other authorities and whistleblowers information or requests
- Act as a model organisation (ISSAI 130)

Anti-Corruption Authorities (ACAs)

- Public bodies with a specific mandate to combat and prevent corruption
- Their mandate varies across countries (prevention, awareness, cross cutting coordination and/or law enforcement):
 - Develop anti-corruption strategies
 - Disseminate anti-corruption standards (codes of conduct; risk mapping)
 - Coordinate
 - Handle complaints
 - Monitor and review
 - Research
 - Public information and education
 - Investigative and/or prosecution powers
 - Manage asset and interest declarations

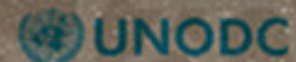
SAIs may enhance their cooperation with other authorities (incl. ACAs)

- Report detected cases to law enforcement or investigatory authorities
- Act as witness or expert
- Work with internal auditors
- Contribute to anti-corruption strategies
- Map corruption risks and red flags
- Encourage/support risk assessment in public sector
- Conduct joint research

SAls may enhance their cooperation with other authorities (incl. ACAs)

- Raising awareness activities
- Training and education
- Work with parliament (findings and recommendations, influence laws and regulations)
- Engage with civil society

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Virtual conference:

Challenges and approaches to prevent corruption outbreak during times of crisis