SAI Fighting Corruption Programme

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Background

Corruption is most commonly defined as the misuse or the abuse of public office for private gain. It can come in various forms and a wide array of illicit behavior, such as bribery, extortion, fraud, nepotism, graft, speed money, pilferage, theft, and embezzlement, falsification of records, kickbacks, influence peddling, and campaign contributions. Corruption causes tremendous damage to public institutions ranging from financial loss, to loss of organizational performance, reputation and credibility. Supreme Audit Institutions are one of the key players in the fight against corruption. By virtue of their oversight function, they can play an important role in creating an enabling environment for good governance. Audits as exercised by SAIs, make risks visible, and build robust and effective internal controls that contribute specifically to the prevention of corruption. By reporting their audit findings to Parliament and publicizing them, SAIs create a climate of transparency that largely contribute to detecting and more importantly preventing corruption. SAIs have different mandates in fighting corruption. As a public institution, It is also important that SAIs lead by example in the fight against corruption. ISSAI 30 also requires SAIs to have and implement a code of ethics to ensure ethical behavior in the SAI.

The 2014 Global Survey indicates that many SAIs face considerable challenges in fulfilling the public expectations when it comes to being effective in terms of preventing, detecting and reporting on corruption. 98 SAIs and seven INTOSAI regions have prioritized this area. The IDI's prioritization matrix also indicates this programme as a high priority programme that will address the needs of SAIs in developing countries.

Programme Description

The objectives, activities and expected results from the programme are:

Objective: Greater effectiveness of SAIs in fighting corruption.

Target SAIs: This programme will be offered across the INTOSAI regions

Level of Participants: *Head of SAI, top management (for management meeting) , Middle management (functional heads), Audit teams , SAI staff (audit and non audit), Staff from agencies involved in anti corruption*

Cooperation Partners: INTOSAI Regions*, NCA, UNDP (GAIN), WGFACML, EUROSAI TFA&E*

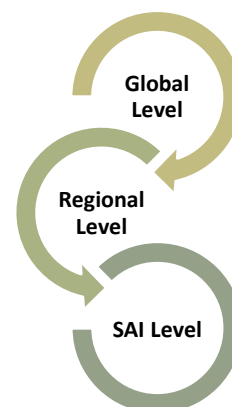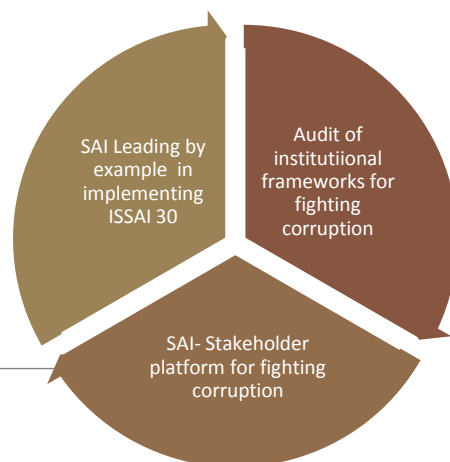**Programme Implementation Strategy**

The programme envisages achieving this objective by supporting participating SAIs in enhancing results in the following three areas**:**

 SAI Leading by example in implementing ISSAI 30- Code of Ethics– Even as SAIs contribute to the fight against corruption in the country, they need to ensure that their own ethical practices are robust. SAIs are expected to undertake a review of their ethical practices based on ISSAI 30. Available tools in the SAI community will be explored to provide guidance in this regard. SAI teams will be trained to conduct such assessments. Participating SAIs are expected to conduct the assessments as a part of the programme.

Audit of Institutional Frameworks for fighting corruption – SAIs will be supported in conducting ISSAI based performance audits of institutional framework for fighting corruption. The tools and guidance developed for providing this support are expected to be based on assessment methodologies development by UNDP's GAIN programme.
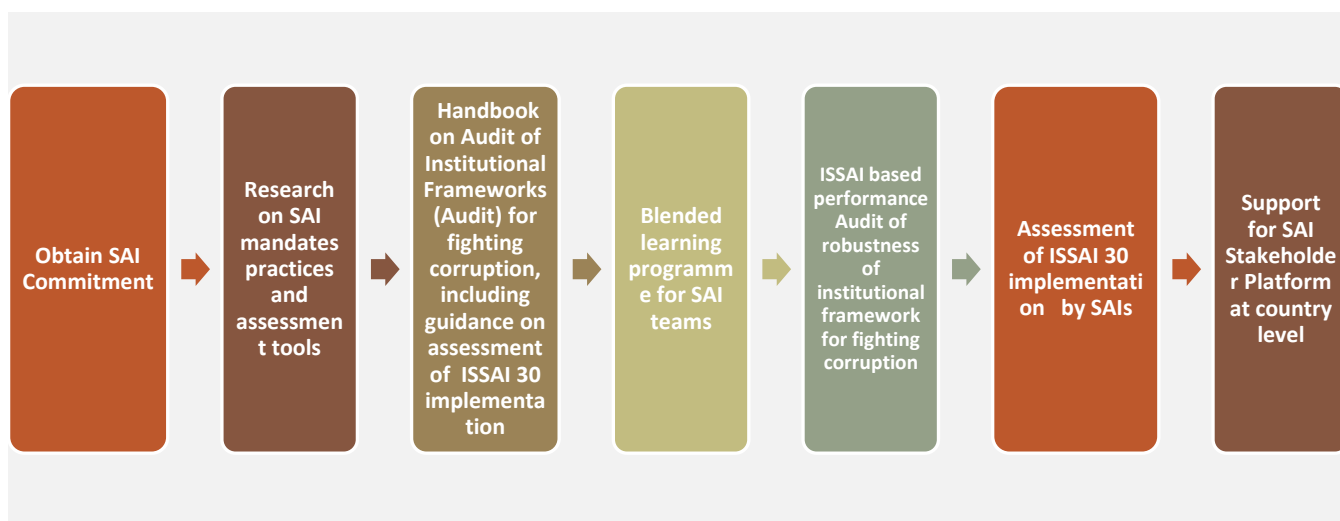
SAI-Stakeholder Platform for fighting corruption – This aspect will be an engagement at the SAI level. Depending on the need and commitment of the SAIs, the IDI will support selected SAIs in setting up or enhancing SAI-stakeholder platform for fighting corruption in the respective countries. This aspect would involve advocacy, dialogue with SAI's partners in fighting corruption and bringing together of different stakeholders at the country level for the common cause of fighting corruption.

This programme will be delivered at three levels – global, regional and SAI level. At the global level global public goods based on existing tools i.e guidance on undertaking ISSAI 30 based assessments and guidance on auditing institutional frameworks for fighting corruption will be developed by a global team of resource persons from SAIs and other partners in English. The GPGs will then be translated to Arabic, French and Spanish

At the regional level the IDI and regions will seek SAI commitment for the programme. Courseware will be developed for blended learning programmes, SAI teams will be trained in conducting assessments to check the implementation of ISSAI 30 in SAI practices and in conducting performance audit of institutional framework for fighting corruption, SAI teams will be supported in planning, conducting and reporting on assessment of implementation of ISSAI 30 and audit of the institutional frameworks, the audits will be quality assured. The guidance and the audit will be based on UNDP's methodology, which emphasizes sectoral focus and focus on the role of women in countering corruption. This methodology will be adapted for the purpose of a ISSAI based performance audit by participating SAIs. Participating SAIs will be asked to select a common sector that they can work in.

Besides providing regional level support through meetings and online support, onsite support may be provided to selected SAIs. This support will mainly be provided for enhancing or setting up SAI relations with other key stakeholders in the fight against corruption. The SAIs will be selected based criteria that could include the level of SAI leaderships commitment, the quality of SAI output and the readiness in the SAI environment for such stakeholder engagement.

Obtain SAI Commitment	Research on SAI mandates practices and assessment tools	Handbook on Audit of Institutional Frameworks (Audit) for fighting corruption, including guidance on assessment of ISSAI 30 implementation	Blended learning programme for SAI teams	ISSAI based performance Audit of robustness of institutional framework for fighting corruption	Assessment of ISSAI 30 implementation by SAIs	Support for SAI Stakeholder Platform at country level

Expected Outputs and Outcomes

Outputs
- Global Public Goods developed and translated to French, Arabic and Spanish
- Blended learning courseware developed as per IDI methodology
- SAI teams trained in assessment of ISSAI 30 implementation and audit of institutional frameworks
- SAIs provided support for auditing institutional frameworks
- SAI level support for assessment of implementation of ISSAI 30, audit and setting up SAI Stakeholder Platform
- Quality assurance for published audits

Outcomes
- Assessment of implementation of ISSAI 30 conducted by participating SAIs
- SAIs conduct ISSAI based performance audits of Institutional Frameworks for fighting corruption and issue reports
- SAIs have effective relations with their stakeholders for fighting corruption.
- SAIs conduct assessments of ISSAIs 30 implementation and audit of institutional frameworks for fighting corruption on a regular basis by including these in their operational and audit plans.
- SAIs report enhanced interaction with stakeholders for fighting corruption

Programme Activities

1

Obtain SAI commitment - 2016
SAI commitment will be obtained through IDI workshops with SAI management and key stakeholders. The IDI will also create awareness about this programme during regional and other meetings. SAI commitment will be required for any SAI to participate in the programme.

2

Research on SAI mandates , practices and assessment tools - 2016
A Research team will be setup to research SAIs mandates, current SAI practices and stakeholder engagement in fighting corruption and the tools available for assessing SAI implementation of different components of ISSAI 30 in practice. The end product of this process will be a research report available in English

3

Handbook on Audit of Institutional Frameworks for fighting corruption, including guidance on assessment of ISSAI 30 implementation -2016

Based on the research conducted, a team of regional resource persons and experts will develop an handbook for audit of Institutional frameworks for fighting corruption. While the audit methodology will be based on ISSAIs, the sectoral assessment tool developed by UNDP's GAIN programme will also be used. The tool emphasizes the role of women in fighting corruption.
The handbook will also contain a section mapping available tools for assessing ISSAI 30 implementation and provide guidance on conducting such assessments. The handbook is expected to be ready in English by end 2016.

4

Blended learning programme for SAI teams

A team of regional and global resource persons will also design and develop a blended learning programme for SAIs teams. The programme will support SAI teams in conducting audits and assessments of ISSAI 30.

5

ISSAI based performance audit of robustness of institutional framework for fighting corruption

The trained SAI teams will undertake a cooperative audit on a specific sector to assess the robustness of institutional framework of fighting corruption in that sector. Online support will be provided for audit planning to the participating SAIs. Onsite support may be provided to selected SAIs. SAI teams will receive feedback on their draft reports during a audit review meeting. A mehanism will also be set up to quality assure the audits and check if it has been conducted as per ISSAIs.

6

Assessment of ISSAI 30 implementation by SAIs

The trained SAI teams will conduct the assessment of the implementation of ISSAI 30 in their respective SAIs using tools as per the guidance provided. The assessment will be quality assured .

7

Support for SAI Stakeholder Platform at country level

Besides providing regional level support through meetings and online support, onsite support will be provided at country level to selected SAIs. This support will mainly be provided for enhancing or setting up SAI relations with other key stakeholders in the fight against corruption. This will help in coordinating the fight against corruption at the country level through synergy of efforts.

The SAIs will be selected based criteria that could include the level of SAI leaderships commitment, the quality of SAI output and the readiness in the SAI environment for such stakeholder engagement.

8

Monitoring and Evaluation Framework

Effectiveness of support provided can only be established with the achievement of outcomes by SAIs. The IDI and regions in partnership with participating SAIs will agree on a monitoring and evaluation framework for this programme as a part of signing statement of commitments.

This would include an agreement to monitor results at the SAI level and during regional meetings, organising lessons learned and exit meetings and conducting an external evaluation of the programme.

Contribution to Value and Benefits of SAIs

One of the key principles of ISSAI 12 is the contribution of the SAI to the transparency, accountability and ethical behaviour in the country. A SAI delivers on this mandate through its high quality audit work. The ISSAIs related to all three audit streams – performance, compliance and financial make provisions for the SAI to look at issues related to fraud and corruption.
This programme on SAI fighting corruption is, as such, central to the role of the SAI. It not only links to the core business of the SAI, but also helps the SAI to look within and ensure ethical behaviour in the SAI, thereby leading by example.

Value and benefits of SAI

SAI Strategic Management Framework

SAI capacity		SAI outputs	SAI outcomes	SAI contribution to impact
SAI institutional capacity	SAI organisation systems + professional staff capacity			

SAI culture + leadership

B — Internal governance and ethics + — accountability reporting

Public confidence in the SAI

A — Independence + legal framework

C — SAI core services

FA standards, process, quality + — results

PA standards, process, quality + — results

CA standards, process, quality + — results

Audits recommendations implemented

Public confidence in government financial systems

Judgement process + — results

other core services + — results

Improve compliance with laws and regulations

D — Corporate services

E — HRM + Professional staff development

F — Communication and Stakeholder management + — results

Stakeholders engagement in accountability

Value & Benefits delivered by contributing to SDGs

Country governance, political, social, cultural + public financial management environment