

The Role Of Supreme Audit Institutions In Combating Corruption

This review focuses on advancing the performance-management vision of the Comptroller General of the Republic of Chile (Contraloría General de la República, CGR) with a view to enhance the relevance and positive impact of its work on accountability ...

Part III: Three case studies.

The International Group for Policy and Program Evaluation (INTEVAL) serves as a forum for scholars and practitioners of public policy to discuss ideas and developments as a community dedicated to enhancing the contribution of evaluation to government. From the group's studies has emerged a concern with the impact of public management reforms. *Collaboration in Public Services* examines collaboration in the delivery of public policies and identifies the challenges for policy and program evaluation. Written by a mix of academics, program managers, evaluators, and auditors, this volume explores the forms and challenges of collaboration in different national contexts. Chapter 1 introduces the notion and manifestations of collaboration and discusses emerging issues. Chapter 2 examines partnerships and networks of public service delivery. Chapter 3, drawing on Dutch and British data, reveals the QUANGO as both a collaborative end and means. Chapter 4 analyzes Israel's push to enhance collaboration with voluntary organizations. Chapter 5 examines the Canadian and Danish experiences. Chapter 6 suggests that the creation of markets to improve quality has not been totally successful at least in Nordic countries. Chapter 7 suggests that traditional service values such as trust and parliamentary accountability are challenged by the complexity of collaboration, but, using illustrations from Canada and other OECD countries, argues that results-based governance can increase trust, flexibility, and empowerment. Chapter 8 demonstrates from Dutch and Canadian experiences that auditor responses to collaborative delivery tend to overlook traditional roles as guardians of accountability on behalf of parliaments. Chapter 9 deliberates the efficacy of programs involving multiple partners. Chapter 10 discusses the lessons and challenges of evaluation and collaborative government.

Over the past two decades, there has been a paradigm shift in public administration and public sector accounting around the world, with increasing emphasis on good governance and accountability processes for government entities. This is all driven both by economic rationalism, and by changing expectations of what governments can and should do. An important aspect of this accountability and governance process is the establishment and effective functioning of a Public Accounts Committee (PAC), a key component of democratic accountability. With contributions from renowned scholars and practitioners, and using case studies from around the world, this research-based collection examines the rationales for current roles of the PACs and explores the links between PACs and National Audit Offices. It also compares PAC practices from developing and developed countries such as Africa, Asia, Pacific islands, and Europe with both Westminster and non-Westminster models of government. This will be valuable reading for academics, researchers, and advanced students in public management, public accounting and public sector governance.

This publication provides an overview of successful examples and innovations in the

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engagement of citizen in public accountability processes through Supreme Audit Institutions. The purpose of this book is to disseminate, through comparative case studies and analysis, and conceptual framework, information about innovative and successful practices. Learning more about how Supreme Audit Institutions from around the world have successfully collaborated with citizens and civil society groups in the audit of how public resources are allocated and spent can be a powerful and inspirational tool for those engaged in improving public accountability.

- Preface - Foreword - Acronyms and Abbreviations - Executive summary - Supreme Audit Institutions' input into the policy cycle - Supreme Audit Institutions' input into policy formulation - Supreme Audit Institutions' input into policy implementation - Supreme Audit Institutions' input into policy evaluation and oversight

In 2002, David McGee wrote a comprehensive report on two important elements in the system of public financial accountability, namely the office of the Auditor General and the parliamentary oversight committee commonly referred to as the Public Accounts Committee (PAC). The purpose of the present paper is to deepen McGee's analysis of PACs. In particular, the authors define PAC success and identify those factors that affect PAC performance. They use data that were collected by the World Bank Institute in 2002, when a survey questionnaire was sent to 51 national and state/provincial parliaments in Commonwealth countries in Asia and Australasia, and Canada and the United Kingdom. The authors find that the institutional factors which most account for the success of the PACs are the focus on government's financial activity rather than its policies, the power to investigate all past and present government expenses, the power to follow up on government action in response to its recommendations, and its relationship with the Auditors General.

Auditing is constantly and quickly changing due to the continuous evolution of information and communication technologies. As the auditing process is forced to adapt to these changes, issues have arisen that lead to a decrease in the auditing effectiveness and efficiency, leading to a greater dissatisfaction among users. More research is needed to provide effective management and mitigation of the risk associated to organizational transactions and to assign a more reliable and accurate character to the execution of business transactions and processes. Organizational Auditing and Assurance in the Digital Age is an essential reference source that discusses challenges, identifies opportunities, and presents solutions in relation to issues in auditing, information systems auditing, and assurance services and provides best practices for ensuring accountability, accuracy, and transparency. Featuring research on topics such as forensic auditing, financial services, and corporate governance, this book is ideally designed for internal and external auditors, assurance providers, managers, risk managers, academicians, professionals, and students.

This report maps the activities of ten leading Supreme Audit Institutions (SAIs) in Brazil, Canada, Chile, France, Korea, the Netherlands, Poland, Portugal, South Africa and the United States.

Beskrivelse af den norske Riksrevisjon.

This title provides a practical guide for regulators, policy-makers, and utility managers for establishing regulatory accounts that can be the cornerstone for better, more complete, and more reliable information. It sets out the essential accounting features of regulatory accounts and provides practical guidance on controversial areas such as cost allocation, asset valuation, and depreciation. It emphasizes the essential requirements for consistency with Generally Accepted Accounting Principles (GAAP).

'Public audit in the European Union' provides information on the work and role of supreme

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audit institutions across all EU Member States and at Union level, illustrating their contribution to the effective functioning of our democracies. This handbook provides an overview of the mandate, status, organisation, work and output of the 29 supreme audit institutions of the EU and its Member States and illustrates the differences and similarities between them. This book offers comprehensive coverage of various aspects of financial accountability around the EU budget – how it is spent via policies, how institutions engage in checking policy performance (what taxpayers' money actually delivers), and therein, the issues of monitoring, controlling, auditing, scrutinising and communicating budgetary expenditure. Presenting conceptual and theoretical approaches including financial accountability, learning, multi-level governance, implementation and throughput legitimacy, it looks at EU institutions (European Parliament, European Court of Auditors, European Ombudsman, European Public Prosecutor's Office) and national bodies (supreme audit institutions at the national level), examining their contact with the EU budget. It details the historical development of accountability mechanisms (the 'statement of assurance', financial corrections, and parliamentary oversight by the Budgetary Control Committee (CONT)), and examines policy areas such as those of agriculture, social policy and cohesion (including Structural Funds and the Common Agricultural Policy), exploring the challenges of financial accountability in practice. Given the recent introduction of non-budgetary financial instruments and tools only partly financed by the EU budget, it sheds light on new burgeoning areas such as the European Stability Mechanism (ESM) and the European Fund for Strategic Investment (EFSI) and the challenges they bring for ensuring the accountability of public money. This book will be of key interest to scholars and students of audit and evaluation, budgetary spending and financial control and, more broadly, public administration, public policy and EU institutions and politics.

Accountability, good government and public trust are intricately linked. Supreme Audit Institutions fulfil an exceptional role in the public domain, checking if governments spend their money properly. They are like 'watchdogs' for citizens and parliaments with the purpose of auditing public expenditure and examining the effectiveness of policies. They aim to strengthen the trustworthiness of government institutions, all the more so in fragile democracies. They do so, for instance, in striving to disclose cases of corruption, not just in the highest echelons of government, but also in everyday petty bribery. And they can be found counting houses, roads and water taps, to see if government's promises are being kept. On the occasion of the retirement of Saskia J. Stuiveling as the president of the Netherlands Court of Audit, eight (former) heads of audit institutions talk candidly about their work and innovations in the area of public auditing, about how the financial crisis affected their profession, about the advent of open data and about the need for new skills to audit the oil industry. Each of them - Faiza Kefi (Tunisia), Josef Moser (Austria), Terence Nombembe (South Africa), Heidi Mendoza (Philippines), Alar Karis (Estonia), David Walker (USA), John Muwanga (Uganda) and Abdulbasit Turki Saeed (Iraq) - has made a difference in his or her country, often under difficult, adverse and sometimes outright dangerous circumstances.

Policy evaluation is a critical element of good governance, as it promotes public accountability and contributes to citizens' trust in government. Evaluation helps ensure that decisions are rooted in trustworthy evidence and deliver desired outcomes. Drawing on the first significant cross-country survey of policy evaluation practices covering 42 countries, this report offers a systemic analysis of the institutionalisation, quality and use of evaluation across countries and looks at how these three dimensions interrelate.

Building strong institutions is a central challenge of development and is a key to controlling corruption. Among public institutions, the Supreme Audit Institutions (SAIs)

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play a critical role, as they help promote sound financial management and thus accountable and transparent government ... This paper discusses the role of SAIs in promoting accountability and transparency within government, considers some of the factors making for effective SAIs and highlights the linkages between the audit institutions and other 'pillar of integrity,' notably the media and Parliament.

This book addresses the practice of internal auditing using GAAS (Generally Accepted Auditing Standards), GAGAS (Generally Accepted Government Auditing Standards) and International Standards for the Professional Practice of Internal Auditing (Standards) as enunciated by the IIA. Unique in that it is primarily written to guide internal auditors in the process and procedures necessary to carry out professionally accepted internal audit functions, it includes everything necessary to start, complete and evaluate an internal audit practice, simplifying the task for even non-professionals. This research is undertaken to explore factors, which are affecting role of Supreme Audit Institution (SAI) of Pakistan to bring transparency and accountability in Public-Parliament-PAOs relationship. Data triangulation involves the use of questionnaires and interviews with audit officers to support the research objective. Research findings highlight that SAI is not playing its role effectively to bring accountability and transparency due to several macro and micro factors e.g. performance related factors, Ineffective training systems, resource constraints and negative behavior of auditee. It is suggested that President, Prime Minister and concerned authorities should consider these issues seriously to strengthen the role of SAI as a sole watch dog of Parliament to hold government entities accountable for fair appropriation of funds

Coronavirus disease 2019 (COVID-19) is an unprecedented public health emergency, with associated significant economic impact, affecting all developing and developed countries. As it unfolds and countries respond, the role of Supreme Audit Institutions (SAIs) is being recognized as crucial to supporting the government response mechanisms through maintaining public financial management discipline and ensuring transparency and accountability. Past experience from SAIs' engagement in government responses to natural and human-made disasters, including health emergencies like Ebola, provides good lessons for SAIs confronted with the COVID-19 pandemic. This note seeks to propose ideas on how SAIs can respond to the crisis now and during the recovery phase. During the emergency stage, the primary focus of governments is on safeguarding livelihoods and public health. Auditors are themselves constrained both by their physical access limitations and the imperative to avoid impeding government's speedy responses to the pandemic. Under these circumstances, crucial oversight and key controls may suffer, especially as public financial management systems are adapted to be responsive and flexible.

Drawing on 20 years of experience as Comptroller and Auditor General, and head of the United Kingdom National Audit Office, *Public Sector Auditing: Is it Value for Money?* is Sir John Bourn's own account of the role and influence value for money auditing has in holding governments to account and in helping public bodies improve the ways in which they deliver services. Key features include: In-depth case studies from UK, US, Canada, China, India and Australia; Detailed analysis of complex areas of public expenditure such as health, education, privatisation, regulation, defence and IT; Examples of how auditing can promote positive outcomes rather than negative post mortems. This book is relevant for people working in both the public and private

sectors, and should be essential reading for the staff of public sector audit institutions around the world, as well as commercial accountancy firms and students of accountancy, politics, economics and public management.

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Public sector auditing provides unbiased, objective assessments of public sector programs, policies, operations, and results to detect whether public resources are managed responsibly and effectively to achieve intended results and to instill confidence among citizens and stakeholders. Supreme Audit Institutions (SAIs) perform a vital role in the functioning of governments as they inform legislatures and other stakeholders through their independent audit reports. They help promote good governance, accountability, and transparency. The work of SAIs in reducing waste and abuse of public resources has the indirect effect of making more money available for programs that fight poverty, which lie at the core of the World Bank's work to end extreme poverty.

Supreme audit institutions are national agencies responsible for auditing government revenue and spending. Their legal mandates, reporting relationships, and effectiveness vary, reflecting different governance systems and government policies. But their primary purpose is to oversee the management of public funds and the quality and credibility of governments' reported financial data. In the past the World Bank and other donors often established parallel auditing systems for their projects, undermining developing countries' supreme audit institutions, on whose work they could not always rely. Equally problematic have been projects that encouraged performance auditing but ignored basic weaknesses in financial management. In recent years the Bank has tried to strengthen oversight agencies such as supreme audit institutions. This note is intended to help Bank staff appreciate the role and nature of these institutions, particularly in managing public spending, ensuring financial accountability, and strengthening public institutions.

"Cover" -- "Half Title" -- "Title" -- "Copyright" -- "Contents" -- "Foreword" -- "Preface" -- "1. Collaborative Government and Evaluation: The Implications of a New Policy Instrument" -- "2. Networks and Partnering Arrangements: New Challenges for Evaluation and Auditing" -- "3. Quangos, Evaluation, and Accountability in Collaborative Government" -- "4. The Politics of Evaluating Government Collaboration with the Third Sector" -- "5. Collaborating for Public Service Quality: The Implications for Evaluation" -- "6. Collaboration by Contract and Pooling Resources: The Implications for Evaluation" -- "7. Results-Based Governance: Collaborating for Outcomes" -- "8. Auditing and Evaluating Collaborative Government: The Role of Supreme Audit Institutions" -- "9. Evaluation, Accountability, and Collaboration" -- "10. Evaluation and Collaborative

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Government: Lessons and Challenges" -- "Contributors

Concepts such as good governance, good financial governance, and accountability have become increasingly significant in the international discussion. Supreme audit institutions are key pillars of accountability and good governance. They are important actors on the national level, as well as in the international development discourse. This volume of essays highlights the current international discussion on supreme audit institutions, and it furnishes the reader with a wealth of information about ways in which the external audit function can contribute to good governance. The book will provide the reader with fresh insights, inspiring suggestions, and ideas.

Contributors are from Australia, Canada, the European Union, France, the Netherlands, New Zealand, Sweden, Switzerland, United Kingdom, United States, and the World Bank. They examine and analyze practices for assuring the quality of evaluation, performance auditing, and performance reporting in the face of political, organizational, and technical obstacles. A final chapter addresses the extent to which quality assurance systems become bothersome rituals or remain meaningful mechanisms to ensure quality control. This well-defined volume will be of particular interest to policymakers and adds much to the literature on program evaluation and performance auditing.

Performance based oversight and accountability can serve as an important antidote to government corruption, inefficiency, and waste. This volume provides an analytical framework and operational approaches needed for the implementation of results-based accountability. The volume makes a major contribution to the literature on public management and evaluation. Major subject areas covered in this book include: performance based accountability, e-government, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees.

This report assesses the role of Brazil's Supreme Audit Institution – the Federal Court of Accounts (Tribunal de Contas da União or TCU) – in enhancing accountability and informing decision making within the federal government.

This report reviews the implementation of key OECD recommendations made in the 2014 Public Governance Review of Chile's Office of the Comptroller General (the CGR). It looks at CGR activities in key areas, assessing their impact based on consultation with CGR officials and external stakeholders.

This book provides a concise overview of the current context and types of public sector audit and the varied structures within which public sector audit is practised across the world. It summarises the objectives of public sector audit as well as explores the role of the International Organisation of Supreme Audit Institutions in providing guidance to these. Drawing on public and private sector audit as well as the views of academics and practitioners on public sector audit, it provides a unique research-based guide to the current issues and future challenges in the field.

The Role of Supreme Audit Institutions in Auditing Public Works Report on the 13th UN/INTOSAI Seminar on Government Auditing, Vienna, March 16-20, 1998 Curbing Corruption Toward a Model for Building National Integrity World Bank Publications

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Exploring the role of public sector audit in emerging democracies and developing countries, this book provides an account of the relationship between the public sector auditor, the legislature and executive government. In particular, it introduces public sector audit's capacity to assess government agencies' compliance with the law and their management of taxpayer or internationally funded programs and services. The volume:

- Explores the Australian model of public sector audit.
- Provides a definition of a supreme Audit Institution (SAI) and the role and responsibilities of the public sector auditor.
- Examines the authority necessary for the SAI to function effectively.
- Discusses likely future reform of the SAI's legal framework.
- Illustrates how audit can be used to strengthen democratic institutions in emerging market economies.

It will be of use to researchers, academics and students interested in the critical issues surrounding audit in general and public sector audit in particular. It will also be a valuable guide to practitioners in this area.

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