The Role Of Supreme Audit Institutions In Combating Corruption | fcb25ce0f860bd42611e913d7c03f1cc

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Supreme Audit Institutions fulfill 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 Saska J. Stuijveling 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. 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. "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 Government: Lessons and Challenges" -- "ContributorsThis 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. 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.

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 auditor's capacity to assess government agencies' compliance with the law and their management of taxpayer or internationally funded programs and services. The volume: ç Explores the Australian model of public sector audit. ç Provides a definition of a supreme Audit Institution (SAI) and the role and responsibilities of the public sector auditor. ç Examines the authority necessary for the SAI to function effectively. ç Discusses likely future reform of the SAI's legal framework. ç 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. Following the global financial crisis, many democracies struggle to be able to do more with less. One way of increasing efficiency in the public sector has been to increase public scrutiny. In the modern democracy, there is one organisation that enjoys a unique position in this regard, namely the Supreme Audit Institution (SAI). From an autonomous position under the national Parliament, this serves as a watchdog for the citizenry, keeping both them and Parliament informed on the performance of the administration. Despite their central position in democracy, SAI have enjoyed surprisingly little attention in the international research literature. In cases where they are subjected to research, this is typically focused on performance audit methods or the relation to Parliament, whereas there is little discussion on other stakeholder relations and the importance of how these institutions are organized and lead. * Auditing in the Public Sector: The Challenges for Supreme Audit Institutions * aims to provide a solid starting point for such stream of research. With special attention to the SAI of Sweden and the United Kingdom, both aiming to serve as state-of-the-art in this context, it adopts a broad approach to SAI, focusing on the development of SAI as institutions. The two cases of Sweden (the Swedish National Audit Office, SNAO) and the United Kingdom (the National Audit Office, NAO) make an interesting comparison, partly because, in many regards, they have chosen to take on opposite paths. The relevance of these choices, internal managerial choices, and their differing constitutional conditions have a strong impact on what role the SAI takes and how it works to build legitimacy in the modern democracy. Accounts from ten other SAI from democracies around the world are also included and discussed, making the book relevant and essential reading to a broad international research audience.

In most countries, parliament has the constitutional mandate to both oversee government and to hold government to account; often, audit institutions, ombuds and anti-corruption agencies report to parliament, as a means of ensuring both their independence from government and reinforcing parliament's position at the apex of accountability institutions. At the same time, parliaments can also play a key role in promoting accountability, through constituency outreach, public hearings, and parliamentary commissions. This title will be of interest to parliamentarians and parliamentary staff, development practitioners, students of development and those interested in curbing corruption and improving governance in developing and developed countries alike. Supreme audit institutions can contribute to promoting substantial improvements in public management. In Colombia, the Office of the Comptroller General of the Republic (CGR) has implemented a new preventive and concomitant control function that identifies risks while projects and budgets are being executed. A comprehensive, authoritative examination of Chinese auditing practices Study on the Auditing System of Socialism with Chinese Characteristics provides unprecedented insight into China's current audit process, with expert contributions and predictions of future trends. Author Jiayi Liu is the Auditor General of the National Audit Office of the People's Republic of China, and the current chairman of the governing boards of the International Organizations of Supreme Audit Institutions; in this book, he draws upon his vast experience to help you better understand China's unique approach to auditing. Contributions from senior auditors across the China National Audit Office share deep insight into the system's framework, features, and development, providing a comprehensive, systematic examination of current, past, and future practices. As a leading global auditing authority, Liu is the ideal source of information and clarity on China's auditing system. This book opens up the practices, processes, and foundational aspects of this complex system to provide insight for those doing business in China. Understand the foundation of the Chinese auditing system Learn how the system was created and developed over time Delve into the system's framework and detailed features Gain first-hand insight into China's auditing experience Developed as a companion to Study on the Auditing Theory of Socialism with Chinese Characteristics, this book expands upon the system's basic foundations to show how theory translates into practice. Companies who do business in China need a working knowledge of the system, and a scientific examination from the definitive authority provides a level of insight you won't find anywhere else. Study on the Auditing System of Socialism with Chinese Characteristics is the essential primer to the Chinese audit. Building strong institutions is a central challenge of development and is a key to controlling corruption. Among public institutions, the Supreme Audit Institutions (SAI's) play a critical role, as they help promote sound financial management and thus accountable and transparent government. This paper discusses the role of SAI's in promoting accountability and transparency withing government, considers some of the factors making for effective SAI's and highlights the linkages between the audit institutions and other 'pillar of integrity,' notably the media and Parliament. 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. ‘Public audit in the European Union’ provides information on the work and role of supreme 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. ‘Public audit in the European Union’ provides information on the work and role of supreme 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 examines current topics and trends in strategic auditing, accounting and finance in digital transformation both from a theoretical and practical perspective. It covers areas such as internal control, corporate governance, enterprise risk management, sustainability and competition. The contributors of this volume emphasize how strategic approaches in this area help companies in achieving targets. The contributions illustrate how by providing good governance, reliable financial reporting, and accountability, businesses can win a competitive advantage. It further discusses how new technological developments like artificial intelligence (AI), cybersystems, network technologies, financial mobility and smart applications, will shape the future of accounting and auditing for firms. This report presents the findings and recommendations of the OECD review of Mexico’s national auditing system, with a focus on the Auditoría Superior de la Federación, the supreme audit institution. 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. 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. 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. This report provides an analysis of Mexico’s open government data (OGD) policies as well as recommendations for achieving its national objectives and making the most of OGD. This handbook provides researchers and students with an overview of the field of sustainability indicators (SIs) as applied in the interdisciplinary field of sustainable development. The editors have sought to include views from the center ground of SI
development but also divergent views which represent some of the diverse, challenging and even edgy observations which are prominent in the wider field of SI thinking. The contributions in this handbook: • Clearly set out the theoretical background and history of SIs, their origins, roots and initial goals • Expand on the disciplines and modalities employed to develop SIs of various kinds • Assess the various ways in which SI data are gathered and the availability (over space and time) and quality issues that surround them • Explore the multiplex world of SIs as expressed in agencies around the world, via examples of SSI practice and the lessons that have emerged from them. • Critically review the progress that SIs have made over the last thirty year • Express the divergence of views which are held about the value of SIs including differing views about their efficacy, efficiency and ethics • Explore the frontier of contemporary SI thinking, reviewing anti/ post and systemic alternatives This multidisciplinary and international Handbook will be of great interest to researchers, students and practitioners working in sustainability research and practice. 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. This edited volume brings together critical insights that address the multifaceted problems of governance and democracy in the developing regions with specific reference to Africa. It explores both the externally prescribed and home-grown governance initiatives geared toward democracy and development, and suggests alternative strategies to improve the processes and institutions of governance. The chapters in the book deal with major concerns related to governance, including the strengths and limits of existing policies and practices and the structure and role of state and non-state institutions in promoting democracy and participation. All these issues, in general, have great significance for realizing an authentic and enduring mode of democratic governance in the developing world. This report maps strategies, governance tools, institutional settings and innovative approaches used by governments across the OECD to drive and support society-wide gender equality goals. It covers all state institutions, including legislatures and judiciaries, and discusses the challenges Delivering on the Sustainable Development Goals (SDGs) is a formidable governance challenge for countries at all levels of development. It requires governments to co-ordinate, consult and work across policy areas – as well as with the businesses sector and civil society – in an unprecedented way. This report provides evidence from OECD countries and partner economies on how public governance practices can be strengthened to help implement the SDGs. It looks at whole-of-government co-ordination, policy coherence and integrity, stakeholder engagement and open government, and the strategic use of budgeting, procurement and regulatory tools. Northern Ireland is currently undertaking public administration reforms. This report highlights areas where Northern Ireland possesses strengths upon which to build reforms and suggests actions for the future. This review focuses on advancing the performance-management vision of the Comptroller General of the Republic of Chile (Contraloría General de la Republica, CGR) with a view to enhance the relevance and positive impact of its work on accountability. 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. This report highlights the important role data can play in creating conditions that improve public services, increase the effectiveness of public spending and inform ethical and privacy considerations. It presents a data-driven public sector framework that can help countries or organisations assess the elements needed for using data to make better-informed decisions across public sectors. 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. The report also covers cross-cutting aspects related to regulatory assessment and performance budgeting. The analysis illustrates the role and functions of key institutions within the executive, such as centres of government and ministries of finance. It also underlines the role of supreme audit institutions. 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 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. 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. 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.
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