



NAJWYŻSZA IZBA KONTROLI

**Enhancing Integrity, Transparency, Accountability
and Good Governance for Public Assets
(second draft)**

**Jacek Kościelniak -Adviser to The President of The NIK
Dr . Zbysław Dobrowolski – The Economic Adviser**

Source (page 3,4)

- UN convention Against Corruption,
- INTOSAI Principles and Guidelines,
- Good Governance Standards,
- International Public Accounting Standards,
- FATF Forty Recommendations,
- OLACEFS – Declaration of Principles of Accountability
- Best practices,
- other

Components of Guidelines

- General principles of Good Governance,
- Assessment of uphold the standards of good governance (organization and risk assessment, risk analysis)
- Internal auditing
- Cooperation with other institutions involved in enhancing good governance for public assets
- Human capital
- Reporting procedures
- Annexes with glossary and examples of SAI evaluation's experiences

The structure of the guidelines

1. Introduction with objective and purpose of the guidelines,
2. Basic terms,
3. Roles and responsibilities in enhancing integrity, transparency, accountability and good governance for public assets,
4. Roles of the SAIs in enhancing good governance for public assets,
5. Roles of the SAIs in promoting good governance in public procurement,
6. Roles of the SAIs in enhancing good governance through individual officers,
7. Assessment of the standards of good governance,
8. Laws and regulations,
9. Glossary, Examples of SAI evaluation's experiences

2. Basic terms (page 5-8)

- **Integrity** can be defined as behaviors and actions consistent with a set of moral or ethical principles and standards, embraced by individuals as well as institutions, that create a barrier to corruption,
- **Transparency** can be defined as characteristic of governments, companies, organizations and individuals of being open in the clear disclosure of information, rules, plans, processes and actions,
- **Accountability** can be considered as the concept that individuals, agencies and organizations (public, private and civil society) are held responsible for executing their powers properly,
- **Governance,**
- **Good governance** is characterized as being participatory, accountable, transparent, efficient, responsive and inclusive, respecting the rule of law and minimizing opportunities for corruption.

Principles of good governance (page 8,9)



3. Roles and responsibilities in enhancing integrity, transparency, accountability and other principles of good governance for public assets (page 11,12)

- What the participants of the process of good governance should or must to doing, and how they should react to irregularities and other wrongdoing.

This chapter we have to develop

4. The role of the Supreme Audit Institution in enhancing good governance for public assets (page 12-15)

Methodology which we have to use combating
corruption and money laundering.

5. The role of SAIs in promoting good governance in public procurement (page 25-28)

- The SAI should enhancing state's regulatory framework through:
 - support in drafting legislation,
 - support drafting guidelines / manuals for procurement officers
- The SAI should enhance institutional framework through:
 - promoting unrestricted and free access to information on procurement opportunities,
 - promoting e-Government and e-Procurement,
 - promoting use of standard terms of reference and technical specifications
- The SAI should enhance enforcement capacity through:
 - supporting national procurement regulatory authorities
- The SAI should strengthen employees capacities:
 - promoting professionalism of the procurement officers

This chapter should be develop

6. The Role of SAI in Enhancing Good Governance through Individual Officers

(page 29)

Human capital

This chapter shall be devoted to issues concerning the ability of managers to build professional personnel responsible for operating unit, in briefly staff capacity building into public units.

This chapter we have to develop

7. Assessment of the standards of good governance (page 30-34)

■ Risk assessment and risk analysis

The objective of risk management is to identify the potential risks, which may have had an impact on the activities of the unit, keeping the risk of fixed limits and reasonable to ensure the implementation of the objectives of the unit.

■ Internal auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes

■ Activity reports

The SAI should attach great importance to its informational role

This chapter we have to develop

8.Low and regulation

- no list,
- for the INTOSAI family is to big to reference to all national regulations,
- national laws and regulations are the basis,
- guideline shall be used in accordance with national regulations,
- reference to international standards, handbooks, guidelines.

Next steps

- Meeting in Sopot and establishing who is going to prepare the part of guideline, (Poland can do it alone)
- Submission of draft to all subgroup partners and participants of WG,
- Second meeting of subgroup 1 in 2013 and final decision concerning the draft. Following the procedure proposed in Sopot by the end of February 2013.

Thank you for your attention

