

Experience of the Accounts Chamber of the Russian Federation in promoting the principles of openness and accountability

Fighting corruption is one of the strategic objectives of the Accounts Chamber of the Russian Federation. For its implementation the “Roadmap for Developing the Integrity Environment” was adopted and provides for a whole range of anti-corruption measures in such areas as audit methodology and digitalization, interaction with regulatory and law enforcement agencies, capacity building and transparency.

Key initiatives of SAI Russia to increase openness and strengthen cooperation with civil society include:

- In accordance with the Federal Law "On the Accounts Chamber of the Russian Federation", SAI Russia **annually submits a report** on the main areas of its activities to the Parliament. After its parliamentary review, the document is [published](#) on the official website of the audit institution. SAI Russia conducts an internal assessment of the effectiveness of social and environmental management. The first [ESG report](#) was presented in 2022.
- **Audit Reports** as well as **the most relevant SAI Russia work plans** are [published](#) on the official website and are available for free review and use. In 2022, “**Archive project**” was launched – all reports on audits carried out since 1996 were published (1,072 documents). In total, **more than 3,300 reports are posted** on the SAI Russia website.
- **Digests** containing recommendations for eliminating violations and deficiencies addressed to audit objects are sent to the Parliament twice a month. A total of 19 digests were sent in 2023.
- In addition to audit reports, 12 **Bulletins** were published on SAI Russia [website](#) in 2023. The Bulletin is the official monthly publication of the Accounts Chamber of the Russian Federation. It contains reports on completed audits, expert opinions, methodological and analytical materials.
- Particular attention is paid to the **follow-up audit** and measures to facilitate audit recommendations implementation. In 2021, the open portal "[SAI Russia Recommendation Database](#)" was launched. Information on prepared recommendations, the status of their implementation, and the position of the audited entity is updated quarterly. At the moment, the portal contains information on 2,800 recommendations.
- In 2022, SAI Russia in cooperation with the National Research University Higher School of Economics, [analyzed the factors for the implementation of audit recommendations](#). The analysis was carried out on the basis of data from "SAI Russia Recommendation Database". The results of the study were used to draw [Methodological Recommendations for the preparation of proposals \(recommendations\) and assistance in their implementation](#).
- Based on cooperation agreements, **SAI Russia interacts with law enforcement agencies**. Audit reports where signs of corruption are identified are necessarily transferred to law enforcement agencies, which give them a criminal-legal assessment. Law enforcement agencies, in turn, are required to inform SAI Russia of the results of the review of audit reports. Besides, SAI Russia **cooperates with other government bodies involved in the fight against corruption**, including the Prosecutor General’s Office and the Council under the President of the Russian Federation.
- SAI Russia, together with invited experts, publishes an annual report “[Government Openness](#)” which compiles a rating of the openness of federal executive bodies and formulates recommendations for improvement. The assessment methodology includes three areas, seven parameters, and more than 120 criteria.
- The promotion of the principles of openness and transparency is fostered by SAI Russia activities in developing, systematizing and disseminating successful anti-corruption practices, as well as conducting educational events for employees of anti-corruption

agencies. In 2023, the SAI of Russia developed [Guidelines for the Corruption Risk Identification and Assessment in the Course of Audit](#). The document is aimed not only at identifying violations that have a corruption component, but also at analyzing the entire corruption risk management system at the audit object. It is planned to present the document to the members of **INTOSAI Working Group on the Fight Against Corruption and Money Laundering** and to hold a series of expert webinars on its practical use. Based on the Guidelines, an educational course will be developed, which will soon be posted on the platform of the Digital University for the INTOSAI Community ([U-INTOSAI](#)). As of May 29, 2024, the platform contains 12 courses on anti-corruption issues in four languages.