

DEVELOPMENT OF SAIs' EXPERTISE IN AUDITING FRAUD IN PUBLIC POLICIES AND PROGRAMS

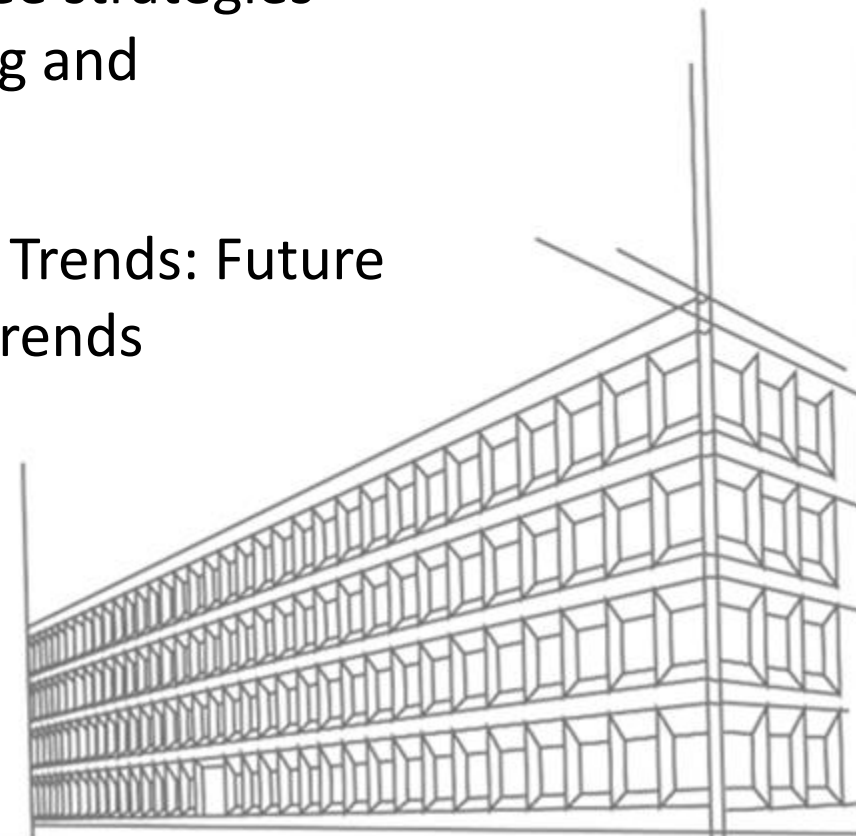
18th Meeting of the Working Group on the Fight Against Corruption and Money Laundering

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WGFACML Requirement of new ideas for the 2016-2018 Work Plan based on the following documents:

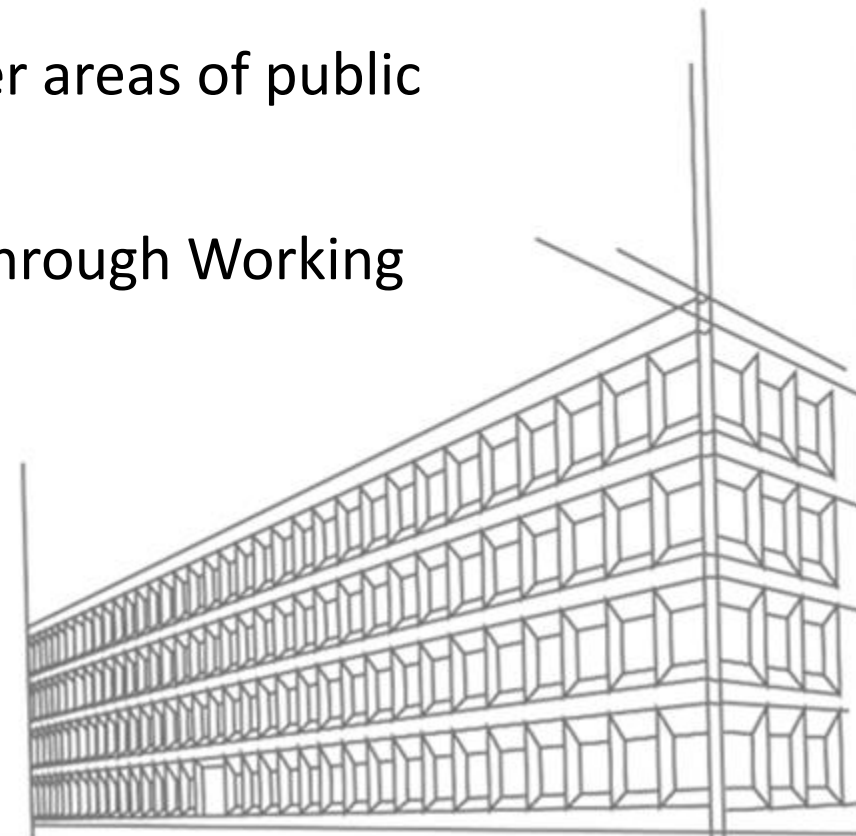
- The INTOSAI Strategic Plan 2023-2028, particularly the three strategies under Goal 3 (Knowledge development, Knowledge Sharing and dissemination, Capacity development)
- Insights provided in the SCEI document “Navigating Global Trends: Future Implications for SAIs”, particularly, the seven global mega trends identified by SCEI



GOAL 3 of the INTOSAI Strategic Plan 2023-2028: Encourage Collaboration among SAIs through Knowledge Sharing

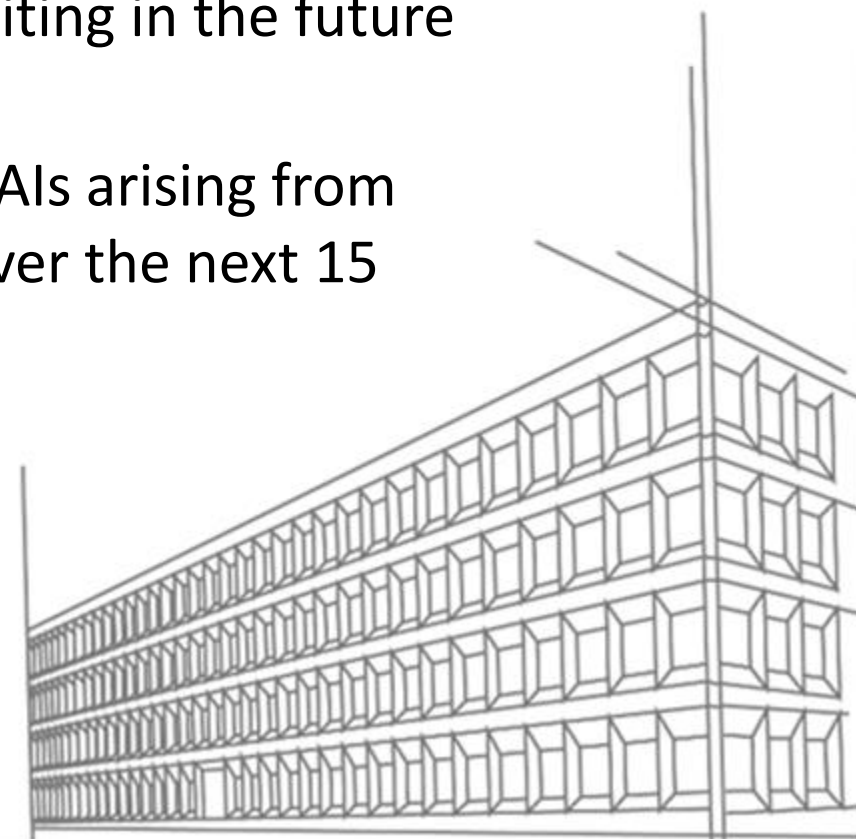
Strategic Objectives:

- Develop and maintain expertise in specific subject matter areas of public sector auditing
- Facilitate wide exchange of knowledge and experience through Working Groups and Task Forces
- Facilitate continuous improvement of SAIs through knowledge sharing activities such as best practice studies, webinars...



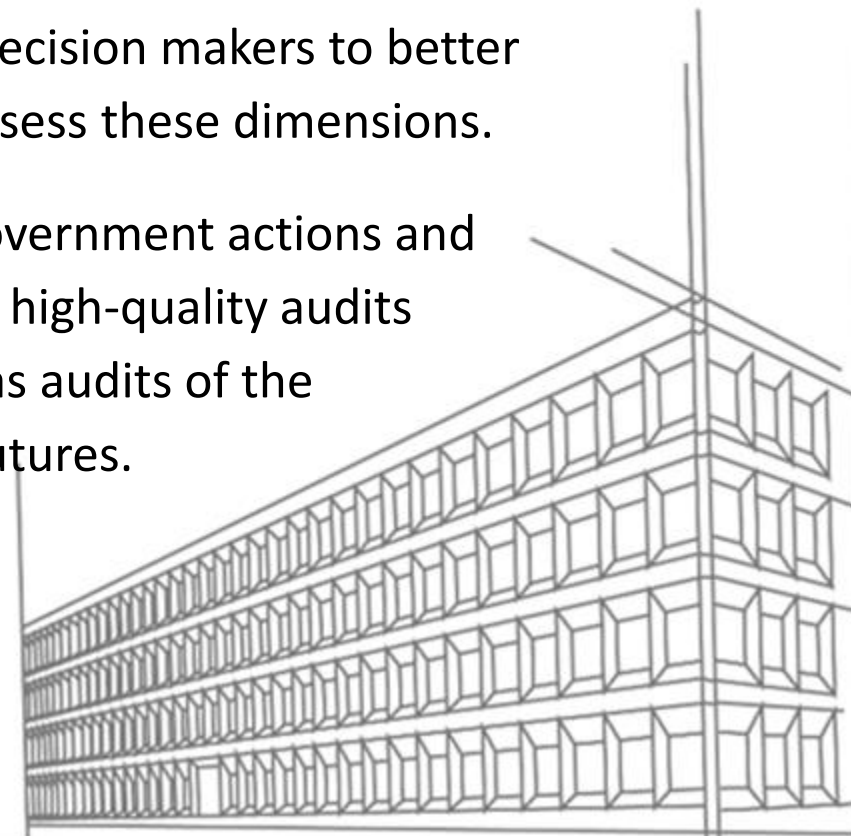
Insights provided in the SCEI document “Navigating Global Trends: Future Implications for SAIs”

- Emerging trends that will impact the public sector and auditing in the future
- Potential implications for INTOSAI and the community of SAIs arising from major drivers of change expected to influence the world over the next 15 years, such as the following...



Insights provided in the SCEI document “Navigating Global Trends: Future Implications for SAIs”

- **Audit of Social Programs:** The increased relevance of public policies related to health care or education is likely to bring more expectations from the societies and decision makers to better understand their efficiency and effectiveness, thus requiring SAIs to assess these dimensions.
- **Increased Demand for Audits:** As inequality rises, public scrutiny of government actions and the use of public funds will intensify. This will increase the demand for high-quality audits and transparent reporting by SAIs, particularly in trending areas such as audits of the implementation of SDGs, leaving no one behind, and ensuring equal futures.



Insights provided in the SCEI document “Navigating Global Trends: Future Implications for SAls”

- **Shifting Audit Focus:** SAls may need to broaden their focus to include more audits related to social programs and policies aimed at reducing inequality. Evaluating the effectiveness of social programs, education, healthcare, and other public services that directly impact vulnerable populations will become increasingly important.
- **Enhanced Risks:** Higher levels of inequality may lead to increased corruption and mismanagement of public resources, which will draw greater attention to the oversight roles.



Considering

that the International Standards of Supreme Audit Institutions (ISSAI) define the identification of fraud risks as a fundamental principle related to the audit process (ISSAI 100)

the anticipated future focus on the efficiency and effectiveness of social programs and policies aimed at reducing inequality

the potential for increased corruption and mismanagement of public resources,

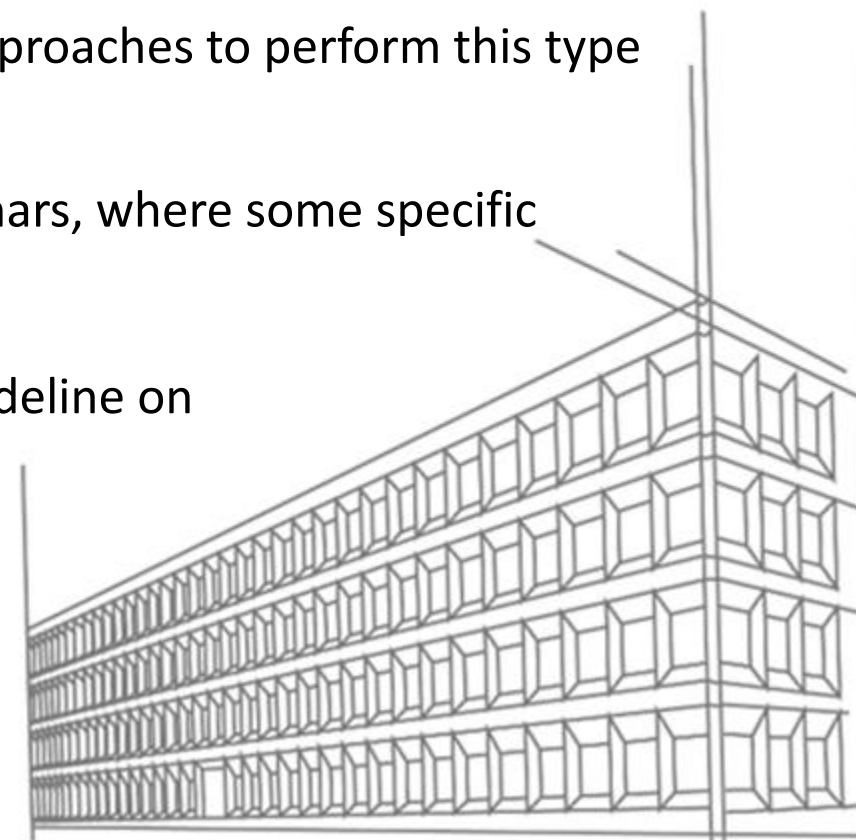
It is imperative that Supreme Audit Institutions be equipped to conduct high-quality evaluations of fraud risks in these programs and policies.



Proposal: Development of SAls' expertise on auditing fraud in public policies and programs, focusing on audits related to social programs and policies aimed at reducing inequality.

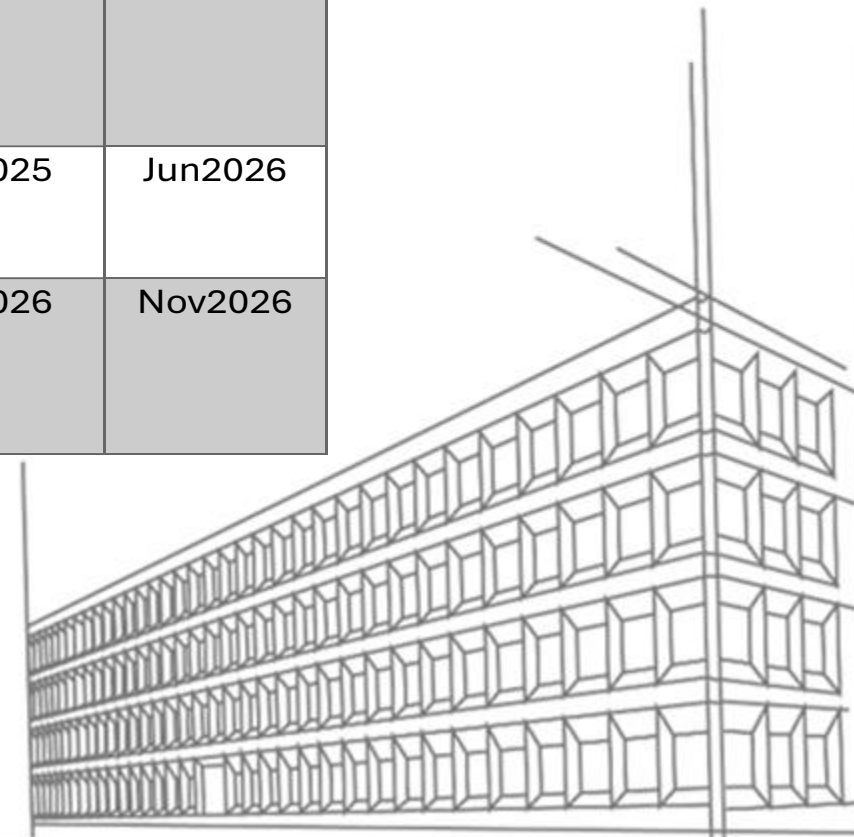
Actions:

- Conduct training programs and workshops on methodologies and approaches to perform this type of audit.
- Implement knowledge sharing activities, such as seminars and webinars, where some specific SAls could share their best practices in performing these audits.
- Assess the necessity of developing a new, separate, and in-depth guideline on auditing fraud in public policies and programs.



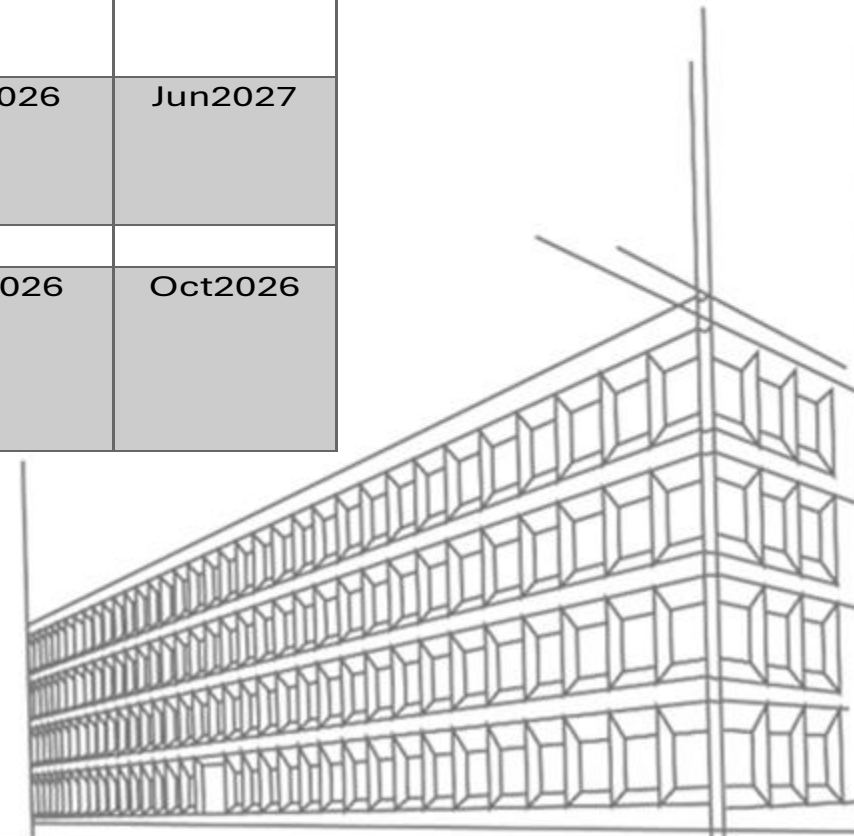


Implementation Procedures		Timeline	
Activity	Procedure	Start Date	End Date
1	Knowledge Sharing Activities		
	<ul style="list-style-type: none"> Reach out to the SAls of Australia, the United States, and the United Kingdom to extend an invitation for them to share their experiences and best practices in dedicated workshops. Additionally, gather their recommendations on institutions capable of offering training programs and request access to the guidelines or frameworks they use to support audits focused on fraud risks 	Aug2025	Apr2026
	<ul style="list-style-type: none"> Identify other SAls within the WGFACML network that have expertise in auditing fraud risks in public programs, along with the specific guidelines or frameworks they employ in these audits 	Aug2025	Jun2026
	<ul style="list-style-type: none"> Organize webinars where selected SAls can present their experiences and best practices in conducting fraud audits, fostering knowledge-sharing and capacity-building among WGFACML members 	Feb2026	Nov2026





Implementation Procedures		Timeline	
Activity	Procedure	Start Date	End Date
2	Training Programs and Workshops		
	<ul style="list-style-type: none"> Identify potential institutions capable of delivering specialized training programs focused on auditing fraud risks in public policies and programs 	Feb2026	Jun2026
	<ul style="list-style-type: none"> Define the scope and content of the training programs, ensuring they address key methodologies and approaches for conducting fraud audits, with particular emphasis on public policies and programs targeting social issues. 	Jun2026	Oct2026
	<ul style="list-style-type: none"> Conduct comprehensive training sessions designed to equip participants with the necessary skills and knowledge to effectively audit fraud risks in public policies and programs, particularly those addressing social issues 	Aug2026	Jun2027
3	Guideline Development		
	<ul style="list-style-type: none"> Assess the necessity of developing a new guideline based on the quality, comprehensiveness and relevance of the existing materials gathered from the Supreme Audit Institutions (SAIs) that have experience in auditing fraud risks in public policies and programs. 	May2026	Oct2026



Thank you for the opportunity

If you need further information, don't hesitate to contact me by the following e-mail

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