



Rechnungshof  
Österreich

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# Guideline

## Audit of Anti-Corruption Risk Management Systems

18th Meeting of the INTOSAI WGFACML, Warsaw, July 2025

# About

- ISSAI 140 Quality Control for SAI and GUID 5270 Guideline for the Audit of Corruption Prevention
  - to be specified and further developed
- to promote a standardized approach and understanding for auditing of systems designed to manage corruption risks
- intended to highlight and explain the aspects of (anti-corruption) risk analysis



ISSAI 140



Guideline 5270

## Subgroup

- SAI Austria
- SAI Brazil
- SAI France
- SAI Thailand



## Project Proposal and Questionnaire

February 2025:

Final coordination of the project proposal with the WGFACML Secretariat

March 2025:

Sending the survey to the members of the WGFACML and seven SAls outside of the WGFACML

End of May 2025:

Received the completed surveys from the participating SAls



## Answering of the Questionnaire

**11**  
**surveys**  
**returned**

Thank you for your  
support!

**3** Non WGFACML  
SAIs



## Next Steps

- Evaluation of the completed questionnaires
- Draft of the Guideline
  - End of 2025







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Thank you for your attention

#mitunskönnensierechnen

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