



AUDITING NATIONAL SYSTEMS OF PREVENTION AND FIGHT AGAINST CORRUPTION

Dominique DUJOLS

Senior counsellor and Liaison officer on fighting against corruption

WGFACML Meeting – Bangkok – 10 October 2023



AN ESSENTIAL ROLE FOR THE SAIs

For years, a people's movement against corruption has been spreading to all nations, resulting in international conventions (Merida convention for UN, OECD, and regional conventions against corruption). The state parties strengthened their legislation, their existing authorities and specialized agencies, or established new ones to constitute an overall anti-corruption system that is coherent or supposed to be coherent.

In this context, the SAIs play an increasing role in the prevention or fight against corruption. In addition to referring cases of corruption to the criminal justice system, or directly punishing breaches of probity, they monitor the effectiveness and efficiency of public entities anti-corruption measures, and of private entities using public funds. **The guid-5270 is a very useful to help the auditors in this mission.**



SAIs SHOULD BE ABLE TO CONTROL THE OVERALL ANTI-CORRUPTION SYSTEM

The role of a SAI is to control effectiveness and efficiency of a public policy, in order to prevent waste of public resources, to make recommendations for improvement, and to report to citizens on the reality of this policy implementation.

The aim of these guidelines, if you agree, is to help SAIs to undertake this overall control.



1/WHY? WHAT IS THE LEGITIMACY AND USEFULNESS OF AN OVERALL AUDIT BY THE SAI?

Various international organizations (UNODC, OECD, Council of Europe, World Bank) are already monitoring a state party's actions against corruption. Some CSOs (Transparency International, Sherpa...) publish indexes.

These reports may take years to come out, and are completed when the situation has already changed. They may be audit of corruption and not audit of the entire system to fight corruption. **In any case they are based on interviews with no power of investigation. Moreover, they come from abroad and are less appropriate.**

So there's a real legitimacy and usefulness to such an overall audit by a SAI.

No misunderstanding: there is no question of interfering in the government's political role



THE AIM IS TO

- Fulfil their role of higher-level external control and accountability to citizens
- Ensure the effective, efficient and lawful use of public resources allocated to the fight against corruption, and optimize public funds and human resources
- In the fight against corruption, this optimization seems necessary
 - These are **recent policies** and tools that have not yet reached maturity
 - Creating **overlapping or competing entities** while leaving important aspects unaddressed
 - They may be inspired by a logic of communication, or to obtain international help, or other reasons **without sincere desire to fight corruption**
 - Governments may approach the issue from a newsworthy angle, a financial scandal, rather than from an overall perspective



THE FRENCH CASE

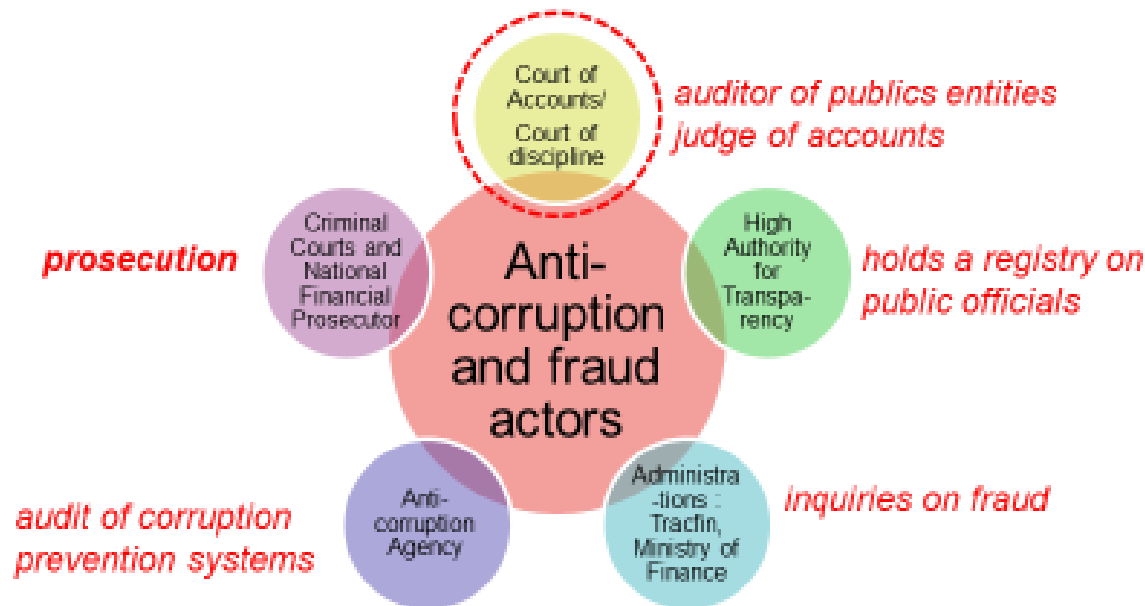
After several scandals, successive governments have passed **numerous laws, especially in the last ten years** whose decrees are lacking or are not not always perfectly clear. These laws created new infringements whose **jurisprudence has not yet stabilized**

These laws have also created new specialized entities, some of which have had to "find their feet". It was the same for new enquiry services depending of different ministers which. Competition for resources can affect cooperation between them

Allocated resources are not necessarily consistent with political announcements



THE COURT OF ACCOUNTS IS ONE OF THE NUMEROUS ACTORS IN THE FIGHT AGAINST CORRUPTION





- **France is better fighting against corruption, but**
 - there are **duplications and insufficiently covered risks**.
 - **budgetary and human resources are not always adequate**
 - **the complexities of many laws (tax, social, commercial) still open up opportunities for fraud and corruption** which remain unaddressed.

The Cour Des Comptes has not undertaken such an audit, waiting that the new systems reaches cruising speed, particularly in terms of their articulation and interaction. **But it has carried out a series of general checks**. For example :

- resources devoted to **the fight against financial crime**,
- developments in **the fight against money laundering**.
- **policy against fraud to mandatory contributions**, or social benefits, aso.



2/ Why the WGFACML ? what's the point of INTOSAI guidelines?

- Internal advantage for each country
 - Facilitating the adoption of a peer-validated approach
 - Relying on international legitimacy (other SAIs do it...)
- International level interest
 - To be able to make comparisons by having a shared reading of the systems
 - It allows to regionalize audits (EUROSAI, ASOSAI...) to suit different cultures
- INTOSAI level
 - To enable INTOSAI, on the basis of audits carried out in a number of countries, to identify recurring problems and areas for improvement
 - And to bring them to the attention of IOs. (UNO, OECD, G20 aso...)



3/ How ? Which framework(s), which field(s), which method?

- **Reuse work already done**, (GUID. 5270 for in-depth audits of government agencies) and adapt the frame to a holistic and systemic control, which aims at the coherence, interactions and smooth functioning of the anti-corruption ecosystem.
- **Reuse when relevant frameworks created** by World Bank, UNODC and GRECO (coe)
- **Reuse when relevant the framework of the GAFI** for moneylaundering ?
- **Draw on the experience of SAIs** that have already carried out this type of audit



➤ **Define the field to be retained, including possible variants/extensions :**

- **Definition of corruption** (extension to fraud, money laundering...) Should be based on that of guide 5270?
- Fighting and repression, or also prevention?
- **Public sector only ?** or private sector as well?
- A broad but rapid overview accompanied by a few more detailed investigations of targeted entities, or on the contrary a more systematic audit?
- **At the level of the authorities and specialized investigative services only**, or by taking into account players with a de facto prevention or detection role?
- **By taking into account the role of civil society** (or at least the place given to them by the public players concerned)?

Given the different fields that can be envisaged, a common core with "à la carte" extensions?



EXAMPLE OF THE STAGES IN AN OVERALL AUDIT:

- Definition of audit scope overview of a-c systems: legal and institutional landscape / main entities involved/ resources allowed/ results. Is the national system effective and compliant with international standards (respect for rights)?
- The authorities in charge (definition of missions, possible overlaps or blind spots, their investigative powers, sanctioning powers, their independence ? Do they meet international criteria?
- What financial and human resources are available by each authority ?
- Are they sufficient and well distributed?
- Ditto for investigation services. Are they operated by the independent authorities in charge or by the government?
- Recommendations



4/ With whom ? Set up a working group

- Representing the different regions
- Represent the different anti-corruption systems
- Consulting with experts, stakeholders, with NGO's ?
- Timeframe (one year ?)



MERCI DE VOTRE ATTENTION
THANK YOU FOR YOUR ATTENTION

SEE MORE: [HTTPS://WWW.CCOMPTES.FR/EN](https://www.ccomptes.fr/en)