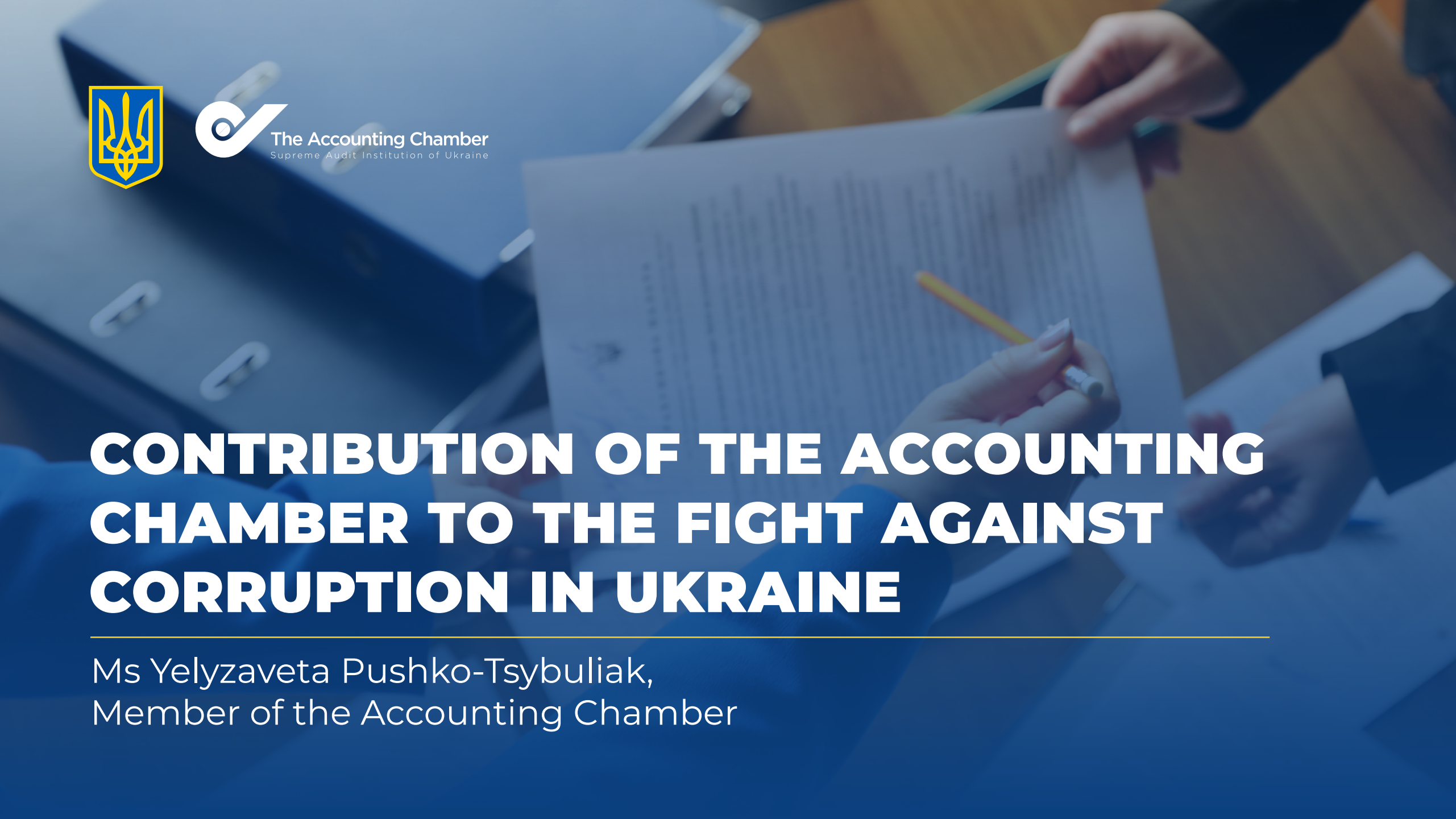


The Accounting Chamber
Supreme Audit Institution of Ukraine

CONTRIBUTION OF THE ACCOUNTING CHAMBER TO THE FIGHT AGAINST CORRUPTION IN UKRAINE

Ms Yelyzaveta Pushko-Tsybuliak,
Member of the Accounting Chamber

TYPES OF AUDITS CONDUCTED BY THE ACCOUNTING CHAMBER

CLASSIC TYPES OF AUDITS

- Financial Audit
- Performance Audit
- Compliance Audit

NEW TYPES OF AUDIT

- Focus Audit
- Audit of Implementation of Recommendations and Decisions of the Accounting Chamber
- Evaluation of the Social Impact of Decisions and Recommendations

SITUATION REGARDING CORRUPTION IN UKRAINE

Ukraine scored 36 points out of 100 in the 2023 Corruption Perceptions Index and ranked 104th out of 180 countries

Protection of an individual, society and the state from offenses, including corruption, is one of the directions of the National Security Strategy of Ukraine

Ukraine proclaimed the principle of zero tolerance to corruption and pledged to ensure the effective operation of anti-corruption bodies

CONTRIBUTION OF THE ACCOUNTING CHAMBER TO THE FIGHT AGAINST CORRUPTION

Conducts	audits
Reveals	facts with signs of corruption offenses
Reports	to the Verkhovna Rada of Ukraine (the Parliament of Ukraine)
Informs	the Verkhovna Rada of Ukraine (the Parliament of Ukraine), Members of Parliament, the President of Ukraine, the Cabinet of Ministries of Ukraine, and law enforcement agencies
Interacts	with law enforcement agencies by exchanging information
Develops	recommendations based on the results of the conducted audits
Oversees	the receipt of information on the results of consideration of the decisions of the Accounting Chamber by the audited entities and the measures taken by them
Influences	the efficiency of government decisions and the welfare of society

LEGISLATIVE LIMITS OF THE ACCOUNTING CHAMBER POWERS IN THE FIELD OF FIGHT AGAINST CORRUPTION

The Accounting Chamber does not have court functions like SAIs in some EU countries (France, Italy);

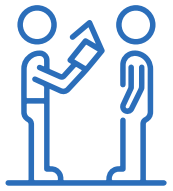
The Accounting Chamber does not have operational-search and investigative functions and therefore relies only on the data of the conducted audits;

The Accounting Chamber only informs the law enforcement agencies about the signs of detected violations, but does not recognize and qualify violations.

TOOLS OF THE ACCOUNTING CHAMBER TO FIGHT CORRUPTION

- Conducting audits on the management of public finances, government property and corporate rights that have financial implications for the state budget
- Conducting audits of authorized entities in the field of preventing and fighting corruption:
  - Prosecution authorities (including the Specialized Anti-Corruption Prosecutor's Office)
  - National Police of Ukraine
  - National Anti-Corruption Bureau of Ukraine
  - National Agency on Corruption Prevention
  - Economic Security Bureau of Ukraine
  - State Bureau of Investigation
- Wide informing of the legislative and executive authorities, law enforcement agencies about the identified shortcomings and violations
- Making recommendations and monitoring their implementation

COMMUNICATIONS AND FEEDBACK WITH ANTI-CORRUPTION AUTHORITIES



The Accounting Chamber in case of detection of signs of a criminal or administrative offense informs the law enforcement agencies and receives information from them on the measures taken

The Accounting Chamber has memorandums of cooperation and information exchange with law enforcement agencies:

- State Bureau of Investigation
- National Anti-Corruption Bureau of Ukraine

OVERALL IMPACT OF THE ACCOUNTING CHAMBER AUDITS ON CORRUPTION PREVENTION

- Detected signs of corruption offenses are a signal to law enforcement agencies
- Proposals and recommendations for preventing corruption offenses based on the results of audits
- Evaluation of the implementation of the developed proposals and recommendations
- Participation in the development of the state anti-corruption policy
- Improvement of internal financial control of key spending units
- Strengthening financial discipline in the use of budget funds
- Improving the regulatory framework for the management of budget funds and state property
- Adoption of systemic management decisions in the field of public administration

IMPACT OF THE ACCOUNTING CHAMBER ON THE PREVENTION OF CORRUPTION IN THE ACTIVITIES OF CERTAIN AUDITED ENTITIES

- Verification of the existence of an anti-corruption program
- Evaluation of identified risks, including corruption risks
- Verification of corruption risk assessment
- Assessment of the response of the audited entities in response to the identified risks
- Assessment of actions taken by the audited entities to prevent risks

FOCUS AUDIT IN THE ANTI-CORRUPTION SYSTEM AND ITS ADVANTAGES

- Rapid response to signals about existing corruption risks
- Focus on current issues of interest to stakeholders
- Speed of conducting (up to 3.5 months)
- Clear focus on a specific, usually one main issue
- Highly specific research questions
- Focus on identifying or confirming facts without expressing opinions and recommendations
- Limited scope and concise volume of reports, making them user-friendly and suitable for all stakeholders

PROPOSALS FOR COOPERATION IN THE FIELD OF CORRUPTION PREVENTION WITH OTHER SAIs

Conducting parallel audits on the prevention of corruption in general

Conducting parallel audits of political party financing

Facilitating the exchange of experience in the implementation of focus audits

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CONTRIBUTION OF THE ACCOUNTING CHAMBER TO THE FIGHT AGAINST CORRUPTION IN UKRAINE

THANK YOU FOR YOUR ATTENTION!

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