



SUPREME AUDIT OFFICE

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ISSAI ????

The International Standards of Supreme Audit Institutions, (ISSAI), are issued by the International Organization of Supreme Audit Institutions, (INTOSAI). For more information visit www.issai.org

NEW PROJECT PROPOSAL



**Guidelines for Anti-Corruption
Practices in Concession and
Public-Private Partnership
Projects**

China, Nanjing, April 2019

Comments are requested to be sent to
andrzej.panasiuk@nik.gov.pl and
lukasz.jarocki@nik.gov.pl



Project aim

The main aim of the project is to draft practical guidelines, to assist the public sector auditors in the fight against corruption in the concession and public-private partnership projects.



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Project objectives

- To define the role of SAIs in the fight against corruption in the concession and public-private partnership projects;
- To develop methods for the identification of the areas at risk;
- To draft practical guidelines on how to plan and conduct audits related to the fight against corruption;
- To prepare practical guidelines for auditors on how to conduct audit activities in course of audits related to the fight against corruption

ISSAI 5220

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Guidelines on Best Practice for the Audit of Public/Private Finance and Concessions (revised)



Endorsed 2007

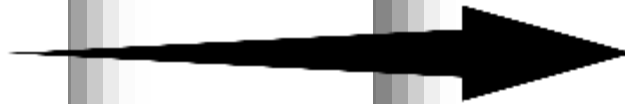
To be review at least every five years
First review due 2013

ISSAI 5240

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Guideline on Best Practice for the Audit of Risk in Public/Private Partnership (PPP)



Endorsed 2004

To be review at least every five years
First review due 2013

OECD Principles for Private Sector Participation in Infrastructure

2007

OECD Principles for Private Sector Participation in Infrastructure

2008

Recommendation of the Council on Principles for Public Governance of Public-Private Partnerships

2012

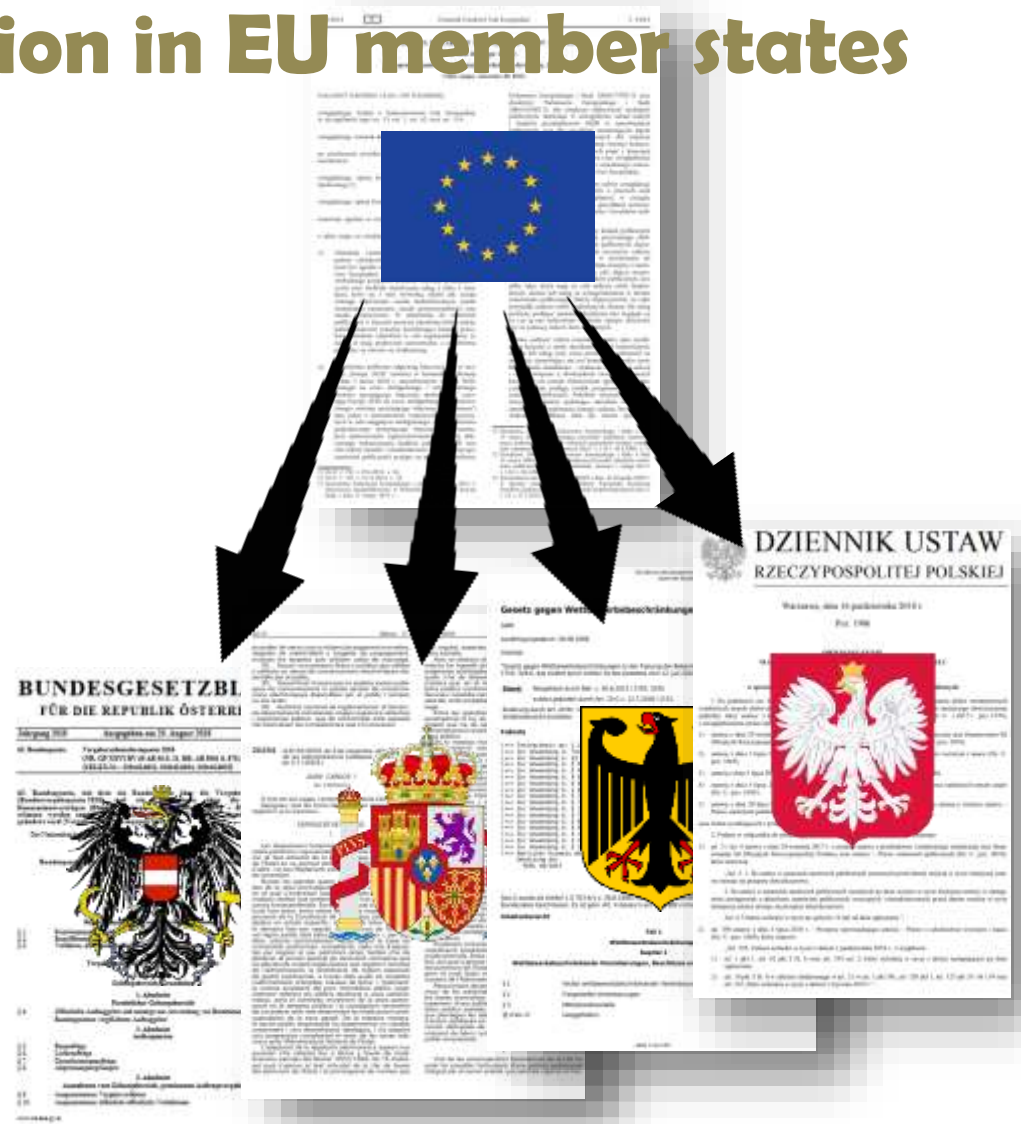
2012

2014

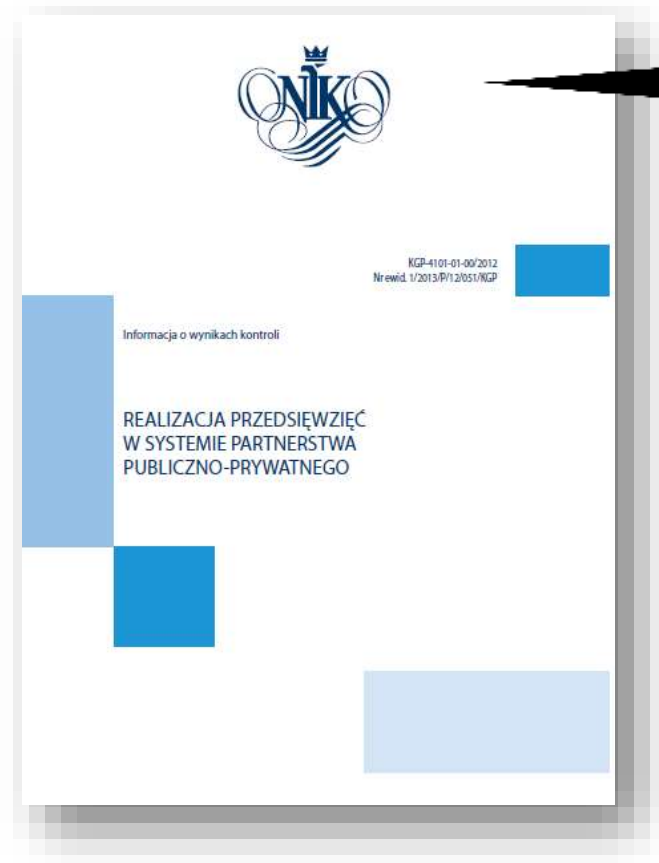


REVISED AGREEMENT ON GOVERNMENT PROCUREMENT... DOKUMENTY PARLAMENTU EUROPEJSKIEGO I RADY BRUKAJAN... Dyrektywa Parlamentu Europejskiego i Rady Brukskiej z dnia 18 lipca 2014 r. w sprawie udzielania zamówień publicznych...

Law harmonization in EU member states



Past audits in Poland



Implementation of public-private partnership projects in Poland



Thank you for attention 😊