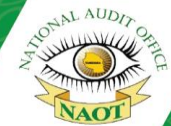


# Towards an integrated vision: non - governmental community efforts in combating corruption



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# CSOs' and exploring Forensic and Special Audits within SAIs



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# Purpose of this presentation

## SAIs mandate on the audit of corruption?



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# Purpose of this presentation

**Knowledge sharing: SAIs  
practical experience**



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# Knowledge sharing

## Definition of corruption

## Types and forms of corruption



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# Knowledge sharing

how do you audit corruption in your SAIs?  
sectors prone to corruption in your countries?

example; kickbacks and the exchange of money  
between individuals?

Actual auditable audit trail?  
audit evidence on corruption?

Practical audit tests?

covert methods? Evidence? tenable in court?



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# Practical

# Examples

Cash/Asset transfers for private gains can be audited

Audit findings assist anti corruption and asset recovery



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# Thank you for listening



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