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Guideline

Audit of Anti-Corruption Risk Management Systems

17th Meeting of the INTOSAI WGFACML, Abu Dhabi, September 2024

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

ISSAI 140

Guideline 5270

Subgroup

- SAI Austria

- SAI Brazil

- SAI France

- SAI Thailand

Content of the Guideline

- create a standardized and practice-oriented guideline

- intended to highlight and explain the aspects of (anti-corruption) risk analysis

- best practices within the individual SAIs will also be identified in order to develop comparable standards
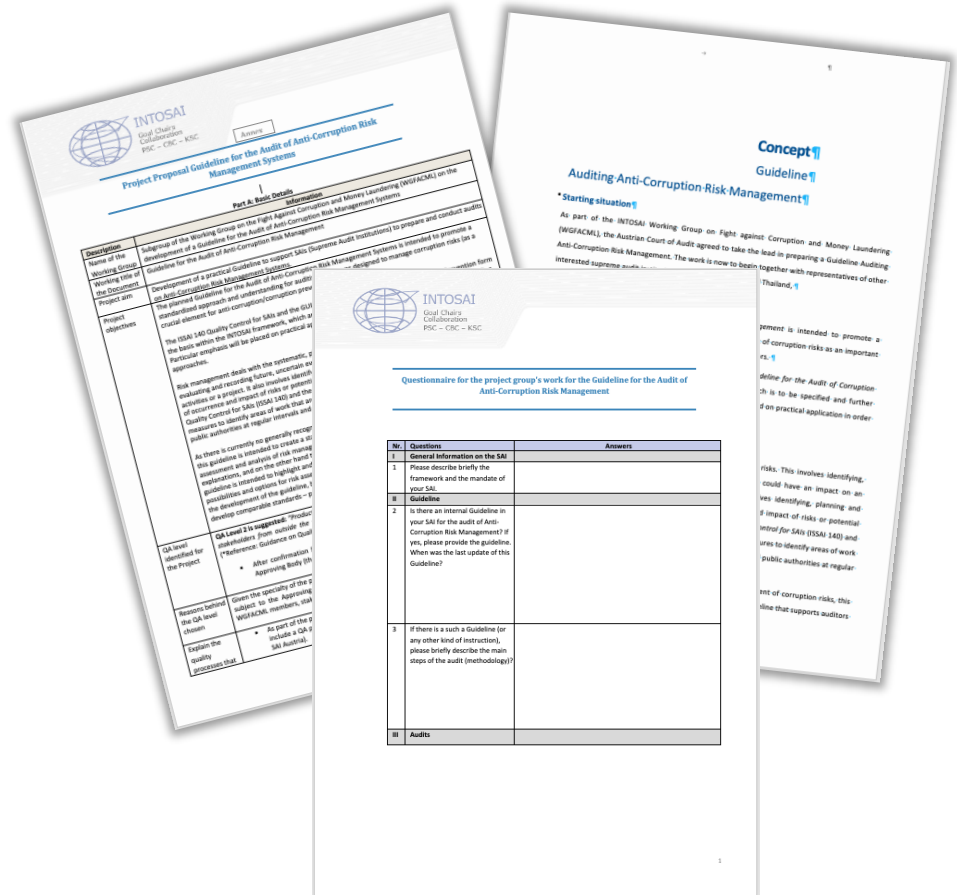
INTOSAI
Goal Chairs
Collaboration
PSC – CBC – KSC

Annex

Project Proposal Guideline for the Audit of Anti-Corruption Risk Management Systems

Part A: Basic Details

Description	Information
Name of the Working Group	Subgroup of the Working Group on the Fight Against Corruption and Money Laundering (WGFACML) on the development of a Guideline for the Audit of Anti-Corruption Risk Management Systems
Working title of the Document	Guideline for the Audit of Anti-Corruption Risk Management
Project aim	Development of a practical Guideline to support SAIs (Supreme Audit Institutions) to prepare and conduct audits on Anti-Corruption Risk Management Systems.
Project objectives	The planned Guideline for the Audit of Anti-Corruption Risk Management Systems is intended to promote a standardized approach and understanding for auditing of systems designed to manage corruption risks (as a crucial element for anti-corruption/corruption preventions systems). The ISSAI 140 Quality Control for SAIs and the GUID 5270 Guideline for the Audit of Corruption Prevention form the basis within the INTOSAI framework, which are to be specified and further developed by the new guideline. Particular emphasis will be placed on practical application in order to offer SAIs added value for their audit approaches. Risk management deals with the systematic, planned handling of risks. This involves identifying, analyzing, evaluating and recording future, uncertain events that could have an impact on an organization and its business activities or a project. It also involves identifying, planning and implementing measures to reduce the probability of occurrence and impact of risks or potential threats. As stated in the INTOSAI Fundamental Principles of Quality Control for SAIs (ISSAI 140) and the Guideline for the Audit of Corruption Prevention (GUID 5270), measures to identify areas of work that are particularly susceptible to corruption must be carried out in all public authorities at regular intervals and when necessary. As there is currently no generally recognized approach for the management and assessment of corruption risks, this guideline is intended to create a standardized and practice-oriented guideline that supports auditors in the assessment and analysis of risk management systems, on the one hand through technical and content-related explanations, and on the other hand through the presentation of specific audit approaches and methods. The guideline is intended to highlight and explain the aspects of (anti-corruption) risk analysis as well as the possibilities and options for risk assessment in order to ensure a uniform quality and audit standard. As part of the development of the guideline, best practices within the individual SAIs will also be identified in order to develop comparable standards – particularly with regard to dealing with certain risks.
QA level identified for the Project	**QA Level 2 is suggested:** *"Products that have been subjected to more limited quality assurance processes involving stakeholders from outside the body or working group responsible for the products' initial development (…)"* (*Reference: Guidance on Quality Assurance (QA) levels and procedure for QA evaluation of non-IFPP products"). • After confirmation by the subgroup the project proposal shall be forwarded to for approval by the Approving Body (the Chair of the Working Group).
Reasons behind the QA level chosen	Given the specialty of the proposed practical Guideline, based on what is previously agreed by the subgroup and subject to the Approving Body´s approval, expert comments on the final document will be solicited from WGFACML members, stakeholders and other parties working outside the WGFACML.
Explain the quality processes that	• As part of the preparation of the work plan, the subgroup worked on a detailed project proposal which include a QA proposition agreed by all project team members (SAI Brazil, SAI France, SAI Thailand and SAI Austria).

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Developed Documents

- Concept

- Project Proposal
  (approval pending)

- Questionnaire

Questionnaire

5 Topics

- **General Information about the SAI**
- **Guidelines**
- **Audits**
- **Theoretical considerations**
- **Further remarks**

8 Questions

Next Steps

- After approval: distribution of questionnaire among WGFACML
  - Thank you very much for your support in advance!
- evaluation of the completed questionnaires
- draft of the guideline

Thank you for your attention

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