

# the fight against CORRUPTION

## 4 / Role of SAIs in the fight against corruption

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Corruption occurs as a world phenomenon in all forms of governance and in all spheres of society. The role of Supreme Audit Institutions in the fight against corruption differs according to the mandate of each institution. However, some SAIs may just partly utilize its mandate to fight against corruption.

The aim of the workshop is to map and discuss all possible actions and means of Supreme Audit Institutions in the fight against corruption and to find a way how to deal with problems and how to avoid obstacles in this area. Since all Supreme Audit Institutions carry out audits on public procurement which is a very vulnerable area for corruption the workshop will also be focused on corruption factors in public procurement.

The workshop will be divided into three parts based on three presentations and discussions on them:

### **1. The activity of Supreme Audit Institutions in the fight against corruption:**

This part of the workshop aims to show the presentation of all possible actions which Supreme Audit Institutions can carry out in the fight against corruption. Besides combating corruption in the field of the audit work, we will focus on the effect of Supreme Audit Institutions on law and regulations, their informational role, cooperation with other authorities, whistleblowing etc.

### **2. Audits focused on corruption:**

This part will be dedicated to the presentation of the up-to-date experience with the preparation and realization of the audit concerning corruption: prevention and the task of the specialised audit department. We will focus on the way how to determine the objective of the audit as well as on risk analysis, audit procedures, methods, evidence, description of results of the audit, and remedial measures.

### **3. Corruption factors in public procurement:**

Finally, corruption in public procurement procedure is included in the workshop as a no-less important part. We will focus on the analysis of corruption factors in public procurement significant and interesting cases.