Working Paper

The role of Supreme Audit Institutions in the fight against corruption: Recent trends and challenges

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This paper examines the evolving role of Supreme Audit Institutions (SAIs) in preventing and addressing corruption. Traditionally responsible for providing independent oversight of public finances and ensuring compliance with laws and regulations, SAIs are increasingly recognised as important actors within broader anti-corruption systems. Building on the commitments set out in UNCAC Resolutions 8/13 (2019) and 9/3 (2021), this paper draws on a review of 153 UNCAC implementation reports and 44 country submissions to the UNODC Working Group on Prevention of Corruption to explore how measures enabling SAIs to contribute to global anticorruption efforts are being implemented across countries and regions.

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Executive summary

Supreme Audit Institutions (SAIs) have not traditionally been considered formal anti-corruption bodies. Their primary mandate has been to provide independent oversight of public finances, assess compliance with laws and regulations and support accountability through external audits. However, there is growing recognition that SAIs can make an important contribution to preventing and addressing corruption by identifying vulnerabilities in countries' public financial management systems, strengthening transparency and accountability through their recommendations, identifying cases of mismanagement or embezzlement and providing evidence for enforcement against corrupt actors. This shift has been reinforced at the international level through United Nations Convention against Corruption (UNCAC) Resolution 8/13 (2019)[1] – also known as the Abu Dhabi Declaration on enhancing collaboration between SAIs and anti-corruption bodies – and its follow-up through UNCAC Resolution 9/3 (2021).[2] Together, these commitments provide a strong framework for strengthening the role of SAIs in anti-corruption efforts.

This working paper examines how these commitments are being implemented around the world, identifying emerging trends, implementation gaps and opportunities to safeguard and strengthen the contribution of SAIs to global anti-corruption efforts. It reviews the evolution of international norms, assesses the practical role of SAIs across countries and examines the enabling conditions required for SAIs to fulfil their potential as accountability actors.

The evidence shows that SAIs are increasingly adopting approaches that extend beyond traditional financial auditing. Many are incorporating corruption risk considerations into audit planning, conducting risk based and forensic audits, reviewing integrity frameworks, engaging citizens and civil society, and developing digital tools to improve transparency and detect irregularities. Some SAIs are also taking a more active role in national anti-corruption strategies, participating in coordination mechanisms, supporting asset recovery efforts and cooperating more closely with law enforcement and anti-corruption bodies.

However, implementation remains uneven. While formal recognition of the need for SAI independence is widespread, practical autonomy faces significant challenges. As a result, many SAIs experience constraints relating to budgetary independence, access to information, staffing capacity and executive interference. These limitations can undermine their ability to conduct comprehensive audits, investigate emerging

[1] UNCAC. 2019. Abu Dhabi Declaration on Enhancing Collaboration between the Supreme Audit Institutions and Anti-Corruption Bodies to more Effectively Prevent and Fight Corruption
[2] UNCAC. 2021. Follow-Up to the Abu Dhabi Declaration on Enhancing Collaboration between the Supreme Audit Institutions and Anti-Corruption Bodies to More Effectively Prevent and Fight Corruption, and the Use of Information and Communications Technologies

corruption risks and ensure that findings translate into meaningful accountability. At the same time, SAI's anti-corruption work may itself generate political sensitivity, which can increase pressure on their autonomy, creating a reinforcing dynamic in which independence is both a precondition for, and potentially challenged by, a more assertive anti-corruption role. The effectiveness of SAIs therefore ultimately depends not only on their formal mandate but also on the safeguards in place and the broader governance environment in which they operate.

It also depends on their degree of cooperation with prosecutors, anti-corruption agencies, financial intelligence units, regulators, parliaments and civil society. While examples of effective coordination exist, including joint investigations, information sharing mechanisms and participation in integrity platforms, such arrangements remain inconsistent and are often dependent on informal relationships rather than institutionalised frameworks.

There is also progress in strengthening the preventive role of SAIs. The use of artificial intelligence and data analytics is allowing some institutions to move from detecting irregularities after they occur towards identifying vulnerabilities earlier. However, technological and methodological advances remain uneven, with many SAIs facing resource constraints, limited technical expertise and gaps in access to reliable data.

Citizen and civil society engagement represents another emerging area of innovation. Participatory auditing models in countries such as Chile, Colombia, Peru, the Philippines and Thailand demonstrate how public involvement can improve audit relevance, identify corruption risks and strengthen trust. Nevertheless, participation often remains limited to consultation and information sharing rather than deeper involvement in audit planning, implementation, the dissemination of audit findings and follow-up.

A recurring challenge is the gap between formal frameworks and practical implementation. Many countries have adopted international standards, ethical codes, transparency measures and cooperation mechanisms, but their effectiveness depends on institutional capacity, political commitment and the willingness of public bodies to respond to audit findings. Follow-up remains a particularly significant area of weakness. While many SAIs have improved systems for tracking recommendations, they often lack the authority to compel corrective action, relying instead on executive compliance, parliamentary scrutiny and public pressure.

Strengthening the role of SAIs in anti-corruption efforts therefore requires a focus on protecting the independence and capacity of SAIs, while improving the wider accountability ecosystem in which they operate. Key priorities include: safeguarding institutional independence; ensuring adequate financial, human and technological resources; strengthening cooperation with enforcement and integrity bodies; improving parliamentary and public engagement with audit findings; and developing mechanisms that ensure recommendations lead to corrective action.

Introduction: The global policy context for the anti-corruption role of SAIs

International policy and normative frameworks have progressively strengthened the role of supreme audit institutions (SAIs) in promoting transparency, accountability and anti-corruption. The foundation of this framework is the Lima Declaration (1977), widely regarded as the "magna carta" of public auditing, which established the principle of independence as a precondition for effective external audit.[3] This principle was further elaborated in the Mexico Declaration (2007) and later codified as INTOSAI-P 10 (2019), which operationalised SAI independence through eight core pillars, including a robust legal framework, security of tenure for SAI leadership, unrestricted access to information and autonomy over reporting and resources.[4]

At the political level, UN General Assembly Resolution A/66/209 explicitly acknowledged for the first time in 2011 that SAIs can only operate objectively and effectively if they are independent, following sustained efforts to secure international recognition of the principles set out in the Lima and Mexico Declarations.[5] This recognition was later reinforced and expanded in Resolution A/69/228 (2014), which linked the strengthening of SAIs to the emerging post-2015 development agenda and the Sustainable Development Goals (SDGs).[6]

From an anti-corruption perspective, the UN Convention against Corruption (UNCAC), which entered into force in 2005, is the key legally binding universal instrument to fight corruption. Article 9, focused on transparency and accountability in public financial management, provides a key entry point for the anti-corruption role of SAIs. More recently, UNCAC Resolution 8/13 (Abu Dhabi Declaration, 2019) called for enhanced collaboration between SAIs and anti-corruption bodies (ACBs).[7] This was followed by Resolution 9/3 (2021), which reinforced the importance of such collaboration, introduced a stronger emphasis on the use of information and communication technologies (ICT), and reinforced the relevance of SAI independence and adherence to INTOSAI standards.[8] In parallel, the UN General Assembly Special Session (UNGASS) political declaration on corruption (2021) reaffirmed the complementary roles of SAIs and ACBs and highlighted the need for closer cooperation, including in investigative and

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[3] INTOSAI. 2017. 40 Years of Lima Declaration of INTOSAI (Vienna: INTOSAI)
[4] INTOSAI. 2019. Mexico Declaration on SAI Independence, INTOSAI-P10 (Vienna: INTOSAI)
[5] INTOSAI. 2012. Promoting the Efficiency, Accountability, Effectiveness and Transparency of Public Administration by Strengthening Supreme Audit Institutions
[6] INTOSAI. 2012. Promoting the Efficiency, Accountability, Effectiveness and Transparency of Public Administration by Strengthening Supreme Audit Institutions
[7] UNCAC. 2019. Abu Dhabi Declaration on Enhancing Collaboration between the Supreme Audit Institutions and Anti-Corruption Bodies to more Effectively Prevent and Fight Corruption
[8] UNCAC. 2021. Follow-Up to the Abu Dhabi Declaration on Enhancing Collaboration between the Supreme Audit Institutions and Anti-Corruption Bodies to More Effectively Prevent and Fight Corruption, and the Use of Information and Communications Technologies

judicial processes.[9] To support implementation of these two resolutions, the Abu Dhabi Declaration Programme, funded by the SAI of the United Arab Emirates, was implemented between May 2021 and May 2024. This initiative has contributed to practical guidance, including the 2023 UNODC Practical Guide on Enhancing Collaboration between SAIs and ACBs,[10] further consolidating the institutional linkages between audit and anti-corruption communities.

Despite this growing body of normative frameworks, gaps remain. While SAI independence is strongly articulated and widely endorsed, the translation of these principles into practice is uneven across jurisdictions.[11] According to the INTOSAI Development Initiative (IDI), SAI independence has declined for three consecutive reporting cycles.[12] The importance of SAI independence is amplified as SAIs engage more directly in identifying and exposing corruption. On the one hand, limitations in SAI independence can significantly constrain their ability to detect and act on corruption risks. In such contexts, SAIs may be unable to pursue sensitive audits, scrutinise powerful actors or ensure that findings are followed up, thereby weakening their potential contribution to anti-corruption efforts. On the other hand, SAI's anti-corruption work may generate greater political sensitivity, potentially increasing pressures on their autonomy. This creates a reinforcing dynamic in which independence is both a precondition for, and potentially challenged by, a more assertive anti-corruption role. Moreover, although recent resolutions emphasise collaboration between SAIs and ACBs, they stop short of clearly defining operational mechanisms, mandates and information sharing protocols, leaving significant scope for interpretation and inconsistent implementation.

Methodology

This paper is based on desk research drawing on a wide body of UNCAC related documentation, international stocktaking and good-practice publications, and standard-setting guidance, supplemented by illustrative country case studies. The core evidence base is a review of 153 UNCAC implementation reports (full country review reports, executive summaries and civil society parallel reports) spanning the five regions of the world, together with 44 country submissions to the UNODC Open-ended Intergovernmental Working Group on Prevention of Corruption (Fourteenth session, Vienna, 14–16 June 2023). This was triangulated against a wider set of sources from the International Organization of Supreme Audit Institutions (INTOSAI) Development Initiative (IDI) United Nations Against Drugs and Crime (UNODC), Organisation for Economic Development and Cooperation (OECD), International Monetary Fund (IMF), G20 and others (see Annex 1 for the full bibliography).

[9] UNGASS. 2021. Political declaration on corruption
[10] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[11] World Bank Group. 2021. Supreme Audit Institutions Independence Index: 2021 Global Synthesis Report (Washington DC: World Bank)
[12] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)

The literature was analysed in two AI-assisted stages. In the first stage, NotebookLM was used to analyse the full body of literature against 20 themes derived from the commitments set out in UNCAC Resolutions 8/13 and 9/3 (see Annex 2 for the full list of themes). Because of the volume of documents involved, this analysis was conducted in small batches, with key trends summarised at the batch level before being aggregated as the review progressed. This inductive approach, moving from granular, document level findings up to global trends, was chosen specifically to guard against the most common pitfalls of AI-assisted policy analysis at scale, namely over-synthesis and generalisation. In the second stage, these aggregated findings were further analysed using Claude to sharpen the analytical framing and identify cross-cutting patterns and gaps. Both sets of AI-assisted analysis were reviewed in full by the author. All interpretive judgements, findings, conclusions and causal claims in this paper reflect the author's own professional assessment and are grounded in the underlying evidence, with clear citations back to sources. As with any desk-based review of this kind, the analysis depends on the accuracy and completeness of self-reported national submissions and secondary international reporting. The findings should therefore be read as indicative of reported practice, rather than as a comprehensive review of all UNCAC states parties.

About this paper

This paper is structured around the key areas of action emerging from UNCAC Resolutions 8/13 (2019) and 9/3 (2021), with a focus on how these commitments are being translated into practice.

Section 1 examines SAIs role in corruption prevention and oversight. It covers SAIs' role in overseeing public financial management (PFM) systems, assessing accounting frameworks, integrating corruption risk management, focussing audits on areas at high risk of corruption, supporting detection, reporting and investigation of corruption and asset recovery, engaging in design and implementation of anti-corruption strategies and UNCAC review processes, and the use of real-time audits in crisis response.

Section 2 explores cooperation and external engagement to support anti-corruption, with a focus on SAIs' relationship with national legislatures, cooperation and coordination with anti-corruption bodies and law enforcement, and civil society engagement in audit processes and awareness raising.

Section 3 looks at the broader enabling environment for SAIs and related governance challenges. These include SAI independence, SAI integrity, the use of ICTs to strengthen public awareness and promote transparency, SAI anti-corruption capacity and skills, and response and follow-up to audit findings.

Because SAIs operate under different institutional models, their anti-corruption contribution cannot be assessed through a single template. In Westminster or parliamentary systems, SAIs usually contribute by producing independent audit evidence, reporting to the legislature and supporting public accountability, but they may lack powers to compel implementation or sanction wrongdoing. In court or judicial/Napoleonic systems, SAIs may have stronger jurisdictional or surcharge powers, but this can also affect how audited entities share risk information and how cooperation with prosecutors is structured. Board or collegiate models may provide collective decision-making and institutional resilience, while hybrid arrangements may combine audit, control, inspection or adjudicative functions.

The paper therefore treats mandate design, independence safeguards, access to information, referral mechanisms and follow-up powers as central variables shaping what SAIs can realistically contribute to anti-corruption outcomes.

SAIs role in corruption prevention and oversight

Oversight of Public Financial Management (PFM) systems

Although SAIs demonstrate strong formal alignment with international auditing and accounting standards, their role in overseeing public financial management (PFM) systems remains uneven in practice. While mandates and frameworks are largely in place, capacity constraints and gaps in coverage limit their ability to provide consistent assurance over the full PFM cycle.

There is widespread commitment to conducting audits in accordance with international standards, most notably the International Standards of Supreme Audit Institutions (ISSAIs) promulgated by INTOSAI. Countries including Austria, Brazil, Czechia, Ireland, Italy, Latvia, Mauritius, North Macedonia, Serbia, Thailand, the UAE and the USA specifically highlight their adherence to these standards in their submissions to the Open-ended Intergovernmental Working Group on Prevention.[13] According to the INTOSAI Development Initiative (IDI), as of 2023, 70 per cent of SAIs met the global benchmark for quality financial-audit standards, and 54 per cent had adopted ISSAIs as their authoritative standards.[14]

Furthermore, a review of 153 UNCAC review reports and parallel reports for this paper shows that many explicitly report transitioning to, adopting or requiring International Public Sector Accounting Standards (IPSAS) or International Financial Reporting Standards (IFRS).[15] Recent adopters of such standards include Chad (2019),[16] Saudi Arabia (2017),[17] Yemen (2019)[18] and Colombia (2018).[19] Ecuador and Guatemala are reported to be "working on ensuring alignment" or "establishing guidelines" for implementation.[20]

Many jurisdictions grant SAIs a broad mandate over all public resources, ensuring no funds are exempt from oversight. Most of SAIs, 96 per cent, are authorised to audit state-owned enterprises and tax authorities, and 86 per cent oversee security and defence

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[13] UNODC. 2021. The Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption
[14] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[15] Based on a review of UNCAC IRM reports and parallel reports
[16] UNODC. 2026. Country Review of Chad: Executive Summary
[17] UNODC. 2018. Country Review of Saudi Arabia: Country Review Report
[18] AWTAD Anti-Corruption Organization. 2022. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Yemen
[19] Transparencia por Colombia. 2022. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Colombia; UNODC. 2026. Country review of Colombia: Full Report
[20] UNODC. 2026. Country Review of Ecuador: Executive summary; UNODC. 2026. Country Review of Guatemala: Executive Summary

budgets.[21] For instance, Romania's SAI holds exclusive competence to verify all public funds, regardless of how they are reflected in the national budget.[22] Italy's SAI has jurisdiction over damages caused to public bodies by private parties using public resources.[23] In Brazil, annual audits of state-owned companies are conducted to verify the legality and legitimacy of financial transactions.[24]

Despite these broad mandates, significant gaps remain. According to the IDI, only 49 per cent of SAIs conduct audits of public-private partnerships (PPPs). Among French-speaking sub-Saharan African countries, all SAIs have the mandate to audit PPPs, but only 20 per cent have actually done so.[25] Meanwhile, only 27 per cent of these same SAIs have the mandate to audit donor funds, which represents a major share of emergency financing in low-income countries.[26]

SAIs are increasingly developing specialised approaches for auditing areas at risk of corruption, including public procurement. While these tend to focus on the principles of economy, efficiency and transparency, there is a recent trend towards focussing on corruption specific risks in procurement (see below).

Focussing audits on procurement risks

Portugal has launched a pioneering project with the OECD and European Commission to use artificial intelligence and algorithms to process massive volumes of public procurement data in real-time.[27] In France, the SAI performs ex-ante and ex-post audits on public procurement contracts and can refer suspicions of favouritism to public prosecutors.[28] Thailand has recommended that its SAI conduct pre-audits of budget spending to act as a proactive deterrent.[29] In Tanzania, the procurement authority uses a "red flag" system during audits to refer high-risk institutions for investigation.[30] The Dominican Republic also runs a risk alert programme for public procurement.[31] To support these efforts, INTOSAI has recently finalised a global guideline, Audit of Corruption Prevention in Public Procurement.[32]

[21] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[22] Romania submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth session (Vienna, 14-16 June 2023)
[23] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[24] Brazil submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth session (Vienna, 14-16 June 2023)
[25] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[26] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[27] Portugal Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[28] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[29] Thailand Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[30] UNODC. 2019. Country Review of Tanzania: Full Report
[31] UNODC. 2025. Country Review of Dominican Republic: Executive Summary
[32] WGFACML. 2022. Minutes of the 15th INTOSAI WGFACML Meeting, May 11

Despite these advances, adoption of such standards often outpaces implementation. Colombia, for example, reports significant errors in public financial statements because entities lack accounting experts.[33] Honduras notes discrepancies between the standards and domestic fiscal law,[34] and Antigua and Barbuda's current accounting system remains paper based despite the standards used.[35] Elsewhere, SAIs suffer from backlogs and capacity gaps (see further discussion below). As a result of these resource and technical capacity constraints, only about 50 per cent of SAIs worldwide conduct all three core types of audits (financial, compliance and performance).[36] Several countries, such as Burkina Faso and Moldova, acknowledge that their internal control systems and audit activities are not fully functional due to a chronic shortage of resources and human capacity.[37] Tuvalu has produced no audited reports since 2020.[38]

Types of audits performed by SAIs[39]

Financial audits assess whether financial information is presented in accordance with applicable financial reporting and regulatory frameworks. Based on the collection of audit evidence, the SAI expresses an opinion on whether the financial information is free from material misstatement due to fraud or error.

Compliance audits assess whether activities, financial transactions and information comply, in all material respects, with the rules and regulations that govern the audited entity. Compliance audits can contribute to both preventing and detecting fraud and corruption in public institutions by creating a culture of compliance.

Performance audits are independent, objective and reliable examinations of whether government undertakings and systems operate in accordance with principles of economy, efficiency and effectiveness and whether there is room for improvement. Performance audits typically test if a government is making good use of public resources to effectively deliver its policy goals and achieve its intended impact.

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[33] UNODC. 2026. Country Review of Colombia: Full Report
[34] UNODC. 2026. Country Review of Honduras: Full Report
[35] UNODC. 2024. Country Review of Antigua and Barbuda: Executive Summary
[36] World Bank Group. 2021. Supreme Audit Institutions Independence Index: 2021 Global Synthesis Report (Washington DC: World Bank)
[37] Burkina Faso and Moldova Submissions to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[38] UNODC. 2024. Country Review of Tuvalu: Full Report
[39] INTOSAI Development Initiative and Transparency International. 2022. Safeguarding the Independence of Supreme Audit Institutions: A Resource Kit for Civil Society Organisations (Berlin: Transparency International)

Assessing accounting frameworks and integrating corruption risk management

While SAIs are not typically designated as primary anti-corruption bodies, the evidence points to a gradual but uneven shift toward a more proactive role in identifying and addressing corruption risks within public financial systems. Although many SAIs are incorporating corruption risk considerations into audit work, their contribution remains largely focused on institutional level assessments rather than driving systemic anti-corruption reforms.

Based on a review of 44 country submissions to the Open-ended Intergovernmental Working Group on Prevention, most states parties report that they periodically review the effectiveness of their financial and accounting frameworks in curbing corruption, although this tends to fall under the remit of national anti-corruption bodies rather than SAIs themselves.[40] A review of 153 UNCAC review reports and parallel reports suggests that many countries assess their accounting or integrity frameworks or build corruption risk management into auditing, via national risk indices, corruption risk mapping, Public Expenditure and Financial Accountability (PEFA) assessments[41] and systemic prevention reviews.

Performance audits can inform these efforts by assessing whether the institutional framework and resources allocated to curbing corruption are being used efficiently, effectively and equitably.[42] The Cayman Islands' SAI conducted a performance audit explicitly assessing the effectiveness of the national institutional framework for preventing corruption,[43] while Fiji's SAI conducted a performance audit of the Effectiveness of institutional framework for preventing corruption including the adequacy of the anti-corruption agency's legal and institutional framework.[44] The Swiss SAI, meanwhile, conducts risk based audits and evaluations of legislation and policies to determine their effectiveness from an anti-corruption perspective.[45] SAIs in the UAE, Albania and Oman, focus on developing guidance, standards and tools to detect and prevent corruption.[46] In France, Australia and Canada, SAIs assess how public entities

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[40] UNODC. 2021. The Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption: Background Paper Prepared by the Secretariat, Open-ended Intergovernmental Working Group on the Prevention of Corruption, 14–18 June 2021 (Vienna: UNODC)
[41] PEFA. No date. Assessments
[42] INTOSAI's Guideline for the Audit of Corruption Prevention sets out a methodology for a performance audit of the whole institutional anti-corruption framework spanning multiple agencies. INTOSAI's WGFACML, meanwhile, is finalising "The Audit of National System of Prevention and Fight Against Corruption," designed to help SAIs evaluate the entire anti-corruption ecosystem transversally.
[43] Office of the Auditor General Cayman Islands. 2018. Fighting corruption in the Cayman Islands. https://www.auditorgeneral.gov.ky/reports/fighting-corruption-in-the-cayman-islands
[44] Auditor General of the Republic of Fiji. 2019. Performance Audit of Effectiveness of Institutional Framework for Preventing Corruption
[45] UNODC. 2025. Country Review of Switzerland: Full Report
[46] Portugal Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023); Institute for Democracy and Mediation. 2023. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Albania; UNODC. 2019. Country review of Oman: Executive summary

manage internal risks and whether governance and controls are adequate, while in Latvia, joint work between the SAI and anti-corruption authorities analyses enforcement gaps in the misuse of public funds.[47] Legislative and performance based approaches are also evident, with Slovakia's SAI embedding corruption prevention as a key element of audit objectives, and Costa Rica using an institutional index to evaluate transparency and anti-corruption performance across the public sector.[48] Together, these approaches demonstrate a growing emphasis on both evaluating and strengthening anti-corruption frameworks across jurisdictions.

Notwithstanding these examples, most of the identified approaches focus on evaluating internal risk management processes within individual government agencies, ministries or audited entities. As a result, findings often lead to corrective actions at the level of specific institutions rather than addressing broader, cross-cutting weaknesses that require system-wide reforms. In addition, legal reforms frequently emphasise formal safeguards and institutional arrangements while paying insufficient attention to the informal power dynamics, behaviour and cultural factors that shape how these frameworks function.[49] The effectiveness of such approaches may also be limited by the fact that organisations may be reluctant to share detailed information on corruption risk management frameworks for fear of repercussions from investigative bodies or SAIs. Organisations may be especially wary that risk information triggers investigations and sanctions where the SAI has a judicial function (under judicial or Napoleonic models).[50]

Focussing audits on areas at high risk of corruption

While traditional financial and compliance audits remain central to SAI mandates, many are increasingly incorporating risk based approaches to better identify and target areas vulnerable to fraud, corruption and maladministration. These approaches aim to strengthen the preventive value of audits by directing resources towards higher risk sectors and transactions.[51]

There is a growing international trend toward risk based auditing, which allows SAIs to target sectors with high vulnerability to fraud and corruption.[52] UNODC describes a "virtuous cycle" where audit findings inform national risk management while risk

[47] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: UNODC); UNODC. 2022. Country Review of Australia: Full Report; Canada submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[48] UNODC. 2025. Country Review of Slovakia: Full Report; Costa Rica Integra. 2021. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Costa Rica
[49] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[50] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[51] IMF. 2023. Engaging with Supreme Audit Agencies to Support Governance and Anti-Corruption Efforts (Washington DC: IMF)
[52] IMF. 2023. Engaging with Supreme Audit Agencies to Support Governance and Anti-Corruption Efforts (Washington DC: IMF)

assessments conducted by anti-corruption bodies shape risk based audit plans.[53] SAIs are also integrating forensic knowledge into audit planning to target fraud risk.[54] In Mexico, for example, the Ministry of Public Administration's 2021 annual audit plan specifically focused on areas most susceptible to corruption.[55] Since 2011, Hungary has run integrity surveys across the public sector, with an algorithm flagging the highest vulnerability areas for risk based audits[56]. In South Africa, the auditor general uses forensic data analytics to identify the most at-risk contracts, compiling a risk matrix to deploy forensic auditors against high-risk red flags.[57] Moldova and Slovenia have both identified procurement (in particular "low-value procurement") as an important blind spot necessitating frequent audits.[58]

Supporting detecting, reporting, investigation corruption & asset recovery

Many SAIs emphasise that, while they respond to fraud and corruption risks, they are not the primary body responsible for detection. While most focus on reporting and referral, some are expanding their mandates through forensic audit capabilities, recovery related functions, and stronger follow-up mechanisms. In a limited number of jurisdictions, SAIs also have powers to directly support the recovery of losses or misappropriated assets.

According to a recent stocktake of SAIs, only 54 per cent possess a formal legal mandate to investigate fraud and corruption, while only a minority can impose direct administrative sanctions. For the majority, impact depends on prosecutorial bodies acting on referrals.[59] This is why strong relationships between SAIs and law enforcement bodies is so crucial (see below). Nevertheless, some SAIs are establishing specialised units to perform forensic level evaluations to detect deceit that traditional audits might miss.[60] Furthermore, a number of SAIs are closely involved in the recovery of assets lost to the state though corruption and mismanagement. There is growing interest in

[53] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: UNODC)
[54] Paiboon, S. 2024. Implementation of Forensic Audits in Supreme Audit Institutions (Bangkok: State Audit Office of the Kingdom of Thailand)
[55] Derechos Humanos y Litigio Estratégico Mexicano and Derechos Humanos y Litigio Estratégico Mexicano and Sociedad Me Sociedad Mexicana de Litigio de Interés Público. 2022. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Mexico
[56] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[57] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[58] Moldova Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023); Slovenia Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[59] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative); G20. 2023. Compendium of Good Practices in Enhancing the Role of Auditing in Tackling Corruption, G20 Anti-Corruption Working Group
[60] World Bank. 2020. Supreme Audit Institutions, Chapter 12 in "Enhancing Government Effectiveness and Transparency: The Fight Against Corruption" (Washington DC: World Bank); Paiboon, S. 2024. Implementation of Forensic Audits in Supreme Audit Institutions (Bangkok: State Audit Office of the Kingdom of Thailand)

"surcharge" powers allowing SAIs to disallow unlawful expenditure and require officials to personally repay misused funds.[61]

In South Africa, for example, the SAI has been granted expanded "material irregularity" powers to notify accounting officers of irregularities in order to trigger action for the recovery of financial losses, with financial losses of around US$30 million reported to have been prevented, recovered or in recovery.[62] In Ghana, following a 2017 supreme court ruling, the audit service issued 112 surcharge certificates and approximately US$12 million between June 2017 and November 2018.[63] In Moldova, almost €1 billion in damages to the state was recovered between 2017 and 2020 based on SAI information.[64] Iraq's SAI joined a joint investigation into a 47 billion dinar embezzlement and money laundering (ML) case, tracing proceeds abroad.[65] In the UAE, the SAI can take precautionary measures during investigations, such as ordering the central bank to freeze assets or issue travel bans,[66] while Qatar's SAI can order audited entities to suspend disbursals and require violators to refund misappropriated amounts.[67] Colombia's SAI runs a specialised unit for the international search and detection of assets and has proposed an inter-agency asset recovery task force, backed by AI/ML/blockchain analytics.[68] Palau's public auditor may itself pursue civil recovery.[69]

Engaging SAIs and in the design and implementation of anti-corruption strategies

Beyond their audit functions, some SAIs contribute to national anti-corruption strategies, using audit evidence to inform risk assessments, identify corruption vulnerabilities and support policy coordination. A common role is in the oversight or monitoring of the strategy. However, some SAIs still operate within a narrower external control function that does not explicitly include prevention or strategy development.

A review of 153 UNCAC review reports and parallel reports for this paper suggests that many involve their SAI in designing, implementing or evaluating national anti-corruption strategies, often through inter-agency councils and coordination committees. National anti-corruption strategies are increasingly informed by audit findings, with corruption

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[61] World Bank. 2020. Supreme Audit Institutions, Chapter 12 in "Enhancing Government Effectiveness and Transparency: The Fight Against Corruption" (Washington DC: World Bank); UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[62] South Africa Auditor General. 2023. MFMA Material Irregularities Report (Media Release)
[63] World Bank. 2020. Supreme Audit Institutions, Chapter 12 in "Enhancing Government Effectiveness and Transparency: The Fight Against Corruption" (Washington DC: World Bank)
[64] Moldova Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[65] Investigator Organization for the Rule of Law. 2025. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Iraq
[66] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[67] UNODC. 2024. Country Review of Qatar: Executive Summary
[68] UNODC. 2026. Country Review of Colombia: Full Report
[69] UNODC. 2022. Country Review of Palau: Full Report

hotspots identified during regular audits and developed through broad consultation involving SAIs, anti-corruption bodies, civil society and the private sector.[70] Oman's SAI took the lead in preparing the draft national anti-corruption strategy and is responsible for monitoring it.[71] Similarly, Switzerland's SAI is the independent evaluator of the 2021–2024 national strategy.[72] In other cases, SAIs are involved as contributors. In Portugal, the president of the SAI chairs the Council for the Prevention of Corruption, which contributed to the national strategy to fight corruption (2020–2024).[73] In Austria, the SAI was an observer in the meetings of the coordinating body on the fight against corruption responsible for contributing to the national anti-corruption strategy.[74] In Senegal, the SAI heads a monitoring and assessment committee that evaluates the national strategy twice a year.[75]

However, this is not the always the case. Where the SAI's framework is limited to subsequent external control, as is the case in Argentina and Spain, for example, the SAI may lack an explicit preventive mission, limiting its role in designing anti-corruption strategies.[76] The foreword to the Ghana national anti-corruption action plan (2012- 2021) explicitly acknowledges that the absence of the SAI in developing the plan was a missed opportunity.[77]

Engaging SAIs in UNCAC reviews

Despite their relevance to public financial management and corruption prevention, SAIs are not consistently integrated into UNCAC review processes. Where they are involved, they typically provide technical input on issues such as public procurement and financial management but rarely shape the review process itself. Limited transparency in some review processes further constrains the ability of SAIs and external stakeholders to contribute effectively.

A small proportion of SAIs explicitly stated that they involved their SAI in the UNCAC review. Algeria, Austria, Ireland, Jordan, Morocco, Bahrain, Chile, France, Oman, Qatar, Tanzania and the United Arab Emirates stated that their SAIs participated in the second cycle of the UNCAC review mechanism, in particular in relation to article 9 of the convention on public procurement and management of public finances.[78] Germany, Mauritius, North Macedonia and Oman reported that experts from various government

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70 UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime); IMF. 2023. Engaging with Supreme Audit Agencies to Support Governance and Anti-Corruption Efforts (Washington DC: IMF)
71 UNODC. 2019. Country Review of Oman: Executive Summary
72 UNODC. 2025. Country Review of Switzerland: Full Report
73 UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
74 UNODC. 2021. The Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption
75 UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
76 G20. 2023. Compendium of Good Practices in Enhancing the Role of Auditing in Tackling Corruption, G20 Anti-Corruption Working Group
77 World Bank. 2020. Supreme Audit Institutions, Chapter 12 in "Enhancing Government Effectiveness and Transparency: The Fight Against Corruption" (Washington DC: World Bank)
78 Based on UNCAC review reports and parallel reports

entities, including SAIs, attended the meetings between the reviewers and the national authorities.[79]

In most cases SAIs, are involved tangentially rather than leading the process. Mexico's SAI was included in the dialogue and coordination meetings during the second review cycle.[80] Nigeria's SAI sat on the inter-agency task team for the review.[81] Sri Lanka's SAI was among 26 institutions consulted,[82] and Tanzania's SAI provided focal persons for the self-assessment checklist. Liechtenstein's SAI participates through the working group for the prevention of corruption,[83] and Mauritius' SAI joined the UNODC stakeholder consultation workshop.[84]

On the other hand, countries such as Morocco and Yemen did not include the SAI in their UNCAC review process.[85] In Latin America and the Caribbean, meanwhile, UNCAC review processes are widely described as opaque: UNCAC parallel reports in Argentina, Brazil, Colombia, Costa Rica, Ecuador and Honduras report unpublished schedules, focal points and self-assessment results,[86] and Mexico classified its full review report as "reserved" for three years.[87]

Real-time audits in crisis response

SAIs have demonstrated significant responsiveness during national crises, with 87 per cent globally conducting audits of COVID-19 emergency funds.[88] According to the IMF, nearly 60 per cent of borrowing countries that issued letters of intent committed to auditing emergency financing, with countries such as Kenya, Jamaica and Honduras conducting multiple audits.[89]

A growing number of SAIs have adopted real-time, "flash" or "trace" audits to monitor emergency spending while funds are being disbursed. During the pandemic, SAIs in Malawi, Portugal, France, China, Sierra Leone, Mongolia and the UAE used such

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[79] UNODC. 2021. The role of Supreme Audit Institutions in the Prevention of and Fight against Corruption: Background paper prepared by the Secretariat, Open-ended Intergovernmental Working Group on the Prevention of Corruption, 14–18 June 2021 (Vienna: UNODC); UNODC. 2023. Strengthening the Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption: Background paper prepared by the Secretariat, Open-ended Intergovernmental Working Group on the Prevention of Corruption, 14–16 June 2023 (Vienna: UNODC)
[80] Derechos Humanos y Litigio Estratégico Mexicano and Derechos Humanos y Litigio Estratégico Mexicano and Sociedad Me Sociedad Mexicana de Litigio de Interés Público. 2022. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Mexico
[81] UNODC. 2019. Country Review of Nigeria: Full Report
[82] UNODC. 2018. Country Review of Sri Lanka: Full Report
[83] UNODC. 2017. Country Review of Liechtenstein: Full Report
[84] UNODC. 2020. Country Review of Mauritius: Full Report
[85] AWTAD Anti-Corruption Organization. 2022. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Yemen; UNODC. 2025. Country Review of Morocco: Full Report
[86] Respective UNCAC Parallel Reports
[87] Derechos Humanos y Litigio Estratégico Mexicano and Derechos Humanos y Litigio Estratégico Mexicano and Sociedad Me Sociedad Mexicana de Litigio de Interés Público. 2022. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Mexico
[88] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[89] IMF. 2023. Engaging with Supreme Audit Agencies to Support Governance and Anti-Corruption Efforts (Washington DC: IMF)

approaches to oversee relief measures and recovery programmes.[90] France conducted flash audits of emergency measures following the Notre Dame fire.[91] Austria identified overfunding risks in subsidy programmes, while Chile and South Africa used digital platforms, data analytics and inter-agency mechanisms to detect irregularities.[92]

Other examples include Chile issuing targeted oversight measures for pandemic affected sectors, Romania conducting thematic audits within 60 days of the end of the emergency period, and Canada reviewing vaccine procurement and emergency benefits in real time.[93] Colombia's SAI monitored emergency contracting through the Transparencia Salvavidas initiative, while Mexico's SAI identified irregularities in welfare programme spending.[94] Paraguay established legislative and executive oversight mechanisms for emergency expenditure, and Mali audited COVID-19 funds financed by the Islamic Development Bank.[95]

However, the pandemic also highlighted limitations. In some contexts, oversight faced political constraints. Civil society reports highlighted limited transparency around pandemic spending in Mongolia, confidentiality restrictions on vaccine contracts in Costa Rica, reduced oversight capacity in Mexico and alleged protection of pandemic-related corruption cases in Honduras.[96] Furthermore, while 58 per cent of SAIs now maintain formal emergency preparedness and continuity plans (up from 53 per cent in 2020), permanent crisis audit arrangements remain uneven.[97]

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[90] IMF. 2023. Engaging with Supreme Audit Agencies to Support Governance and Anti-Corruption Efforts (Washington DC: IMF); UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)

[91] UNODC. 2023. Strengthening the Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption: Background paper prepared by the Secretariat, Open-ended Intergovernmental Working Group on the Prevention of Corruption, 14–16 June 2023

[92] G20. 2023. Compendium of Good Practices in Enhancing the Role of Auditing in Tackling Corruption, G20 Anti-Corruption Working Group; IMF. 2023. Engaging with Supreme Audit Agencies to Support Governance and Anti-Corruption Efforts (Washington DC: IMF)

[93] Canada and Romania Submissions to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)

[94] Transparencia por Colombia. 2022. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Colombia; UNODC. 2026. Country Review of Colombia: Full Report; Derechos Humanos y Litigio Estratégico Mexicano and Derechos Humanos y Litigio Estratégico Mexicano and Sociedad Me Sociedad Mexicana de Litigio de Interés Público. 2022. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Mexico

[95] Semillas para la Democracia. 2021. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Paraguay; Mali Submissions to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)

[96] Respective UNCAC parallel reports

[97] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)

Practical implications for prevention and oversight

The key issue goes beyond recognising SAIs as anti-corruption actors to guaranteeing they have the legal mandate, access to information, skills and cooperation channels needed to use audit evidence preventively. Efforts should therefore focus on closing mandate gaps over high-risk areas such as procurement, public-private partnerships, state-owned enterprises, emergency funds, donor funded programmes and security expenditure; strengthening risk based audit planning; and ensuring that suspected corruption is referred through clear, lawful and protected channels.

Cooperation and external engagement to support anti-corruption

SAI relationship with national legislatures

Parliamentary oversight is one of the principal channels through which SAIs translate audit findings into public accountability. While many SAIs have strengthened their engagement with legislatures through reporting, advisory roles and cooperation mechanisms, the effectiveness of this relationship depends heavily on parliamentary capacity, political incentives and follow-up mechanisms.

SAIs around the world support parliamentary scrutiny of the executive by providing independent evidence on public spending and financial management. This relationship is often mediated through public accounts committees (PACs) or budgetary control committees, with some legislatures also mandating SAIs to conduct investigations into issues of public interest.[98] Many SAIs contribute to the development of financial management legislation and formalise cooperation with parliaments through protocols or memoranda of understanding.[99]

Reporting to parliament is a core SAI function in almost all countries, and many institutions are strengthening their advisory role to PACs to improve the uptake of audit findings. At the same time, safeguards are being developed to preserve independence and avoid politicisation. Germany's Bundestag uses specialised rapporteurs within its auditing subcommittee to build expertise and moderate partisan interpretations, while the US SAI applies transparent criteria for prioritising legislative audit requests.[100] Indonesia's SAI and the house of representatives established an MoU governing audit requests and reporting processes, and Australia's parliamentary budget office provides independent fiscal analysis alongside SAI oversight.[101]

However, significant weaknesses remain in the accountability chain. Although 90 per cent of parliaments receive audit reports, only 66 per cent have procedures for

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[98] UNODC. 2021. The Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption; UNODC. 2023. Strengthening the Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption: Background Paper Prepared by the Secretariat, Open-Ended Intergovernmental Working Group on the Prevention of Corruption, 14–16 June 2023

[99] UNODC. 2023. Strengthening the Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption: Background paper prepared by the Secretariat, Open-ended Intergovernmental Working Group on the Prevention of Corruption, 14–16 June 2023; OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)

[100] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)

[101] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)

systematically reviewing them, limiting follow-up and implementation.[102] Parliamentary committees often lack the technical capacity to scrutinise complex findings, while executive actors may have greater resources and influence over fiscal decisions.[103] Political interference, high committee turnover and delays in tabling reports can further weaken oversight.[104] In Azerbaijan, weak parliamentary engagement has limited pressure on auditees to implement recommendations.[105] In Antigua and Barbuda, the PAC reportedly did not meet for several years.[106] In Argentina, civil society has described parliamentary audit mechanisms as “a merely formal mechanism”.[107] In some systems, such as Qatar, the SAI does not report directly to the legislature at all, further limiting parliamentary accountability.[108]

Cooperation and coordination with anti-corruption bodies and law enforcement

Findings indicate that while many SAIs cooperate with anti-corruption and law enforcement bodies, coordination remains uneven and often determines whether audit findings lead to meaningful action. As most SAIs lack powers to investigate, sanction or recover assets directly, strong institutional links with enforcement actors are essential to bridge the gap between detection and accountability.

Coordination between SAIs and other anti-corruption and law enforcement bodies is critical because SAIs typically identify risks, irregularities and evidence of possible misconduct, but do not generally have powers to investigate criminal offences, impose sanctions or recover criminal assets. Effective cooperation mechanisms help bridge this gap by ensuring that audit findings are acted upon and that corruption cases move from detection to enforcement.

There is a movement toward replacing ad hoc interactions with institutionalised, multi-layered coordination frameworks, marked by steering committees synchronising policy between SAIs, anti-corruption bodies and law enforcement and by formal memoranda of understanding (MoUs) that mandate evidence sharing.[109] Some countries have

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[102] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[103] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD); World Bank. 2020. Supreme Audit Institutions, Chapter 12 in “Enhancing Government Effectiveness and Transparency: The Fight Against Corruption” (Washington DC: World Bank)
[104] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD); World Bank. 2020. Supreme Audit Institutions, Chapter 12 in “Enhancing Government Effectiveness and Transparency: The Fight Against Corruption” (Washington DC: World Bank)
[105] Azerbaijan submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth session (Vienna, 14-16 June 2023)
[106] UNODC. 2024. Country Review of Antigua and Barbuda: Full Report
[107] Asociación Civil por la Igualdad y la Justicia. 2021. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Argentina
[108] UNODC. 2024. Country review of Qatar: Executive summary
[109] UNODC. 2021. The Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption; G20. 2023. Compendium of Good Practices in Enhancing the Role of Auditing in Tackling Corruption, G20 Anti-Corruption Working Group

established joint task forces to bring together investigators from SAIs, anti-corruption bodies and law enforcement to manage case data in real time.[110] South Africa established a "fusion centre", bringing together the SAI, the special investigating unit and law enforcement to investigate spending irregularities.[111] Philippines uses joint investigation teams between the SAI and ombuds office to fast-track high-priority corruption cases.[112] In Uganda, a joint task force pools investigators (inspectorate of government), forensic-skilled auditors (SAI) and procurement investigators (procurement authority) who complement each other's skills.[113] Italy's guardia di finanza places specialised law enforcement personnel directly at the SAI headquarters to support investigations.[114] Kenya's SAI is a member of the multi-agency team (MAT), which facilitates collaboration between law enforcement, prevention and prosecution authorities for coordinated investigations.[115] Australia's joint committee of public accounts and audit works with a multi-agency structure including the Australian Federal Police (AFP) and the Australian Commission for Law Enforcement Integrity (ACLEI).[116] Cuba's comptroller general chairs a state control commission coordinating the SAI, prosecutor, central bank and ministries.[117]

However, bureaucratic inertia, inter-agency competitiveness and lack of trust mean opportunities for synergies are often missed.[118] Even where they exist, national-level coordination platforms between SAIs and other bodies can be informal or lack legislative definition, with cooperation often relying on personal initiative rather than institutionalised mechanisms.[119] For example, Canada and Slovakia, in their submissions to UNODC Open-ended Intergovernmental Working Group on Prevention, list no or very limited information regarding formal national-level coordination strategies with other anti-corruption bodies, suggesting these relationships may be informal or ad hoc.[120] Meanwhile, Brazil's national strategy against corruption and money laundering (ENCCLA) – an effort to foster cooperation among agencies – has suffered from a lack of institutionalisation since it is not established in law.[121] Furthermore, competition

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[110] IMF. 2023. Engaging with Supreme Audit Agencies to Support Governance and Anti-Corruption Efforts (Washington DC: IMF), p. 30; UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[111] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[112] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[113] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[114] Italy submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth session (Vienna, 14-16 June 2023)
[115] UNODC. 2019. Country Review of Kenya: Full Report
[116] UNODC. 2022. Country Review of Australia: Full Report
[117] UNODC. 2021. Country Review of Cuba: Executive summary
[118] INTOSAI. 2025. The Legislative, Regulatory and Administrative Framework for Cooperation between SAIs and other Stakeholders entitled to Fight Against Corruption and Money Laundering, Working Paper (Vienna: INTOSAI); McDevitt, A. 2020. Supreme audit institutions anti-corruption strategies, Transparency International Anti-Corruption Helpdesk Answer (Berlin: Transparency International)
[119] INTOSAI. 2025. The Legislative, Regulatory and Administrative Framework for Cooperation between SAIs and other Stakeholders entitled to Fight Against Corruption and Money Laundering, Working Paper (Vienna: INTOSAI)
[120] Canada and Slovakia Submissions to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[121] Transparency International Brazil. 2022. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Brazil

between SAIs and specialised anti-corruption bodies undermines coordination,[122] and a SAI mandated to audit the same body it collaborates with may face friction and trust concerns.[123]

Exchange of Information

There are examples of permanent inter-agency bodies which consult on fraud suspicions found during audits, such as Moldova's Council for cooperation with legal authorities, Hungary's "integrity round table" involving the SAI, minister of justice, prosecutor general and supreme court president, and Saudi Arabia's dedicated office for data exchange between the general court of audit and Nazaha, the national anti-corruption commission.[124] Azerbaijan, meanwhile uses the electronic prosecution information system (EPIS) to facilitate the swift sharing of information regarding specific criminal cases between oversight bodies.[125] Egypt has implemented a protocol for automated data exchange between the Ministry of Finance and the SAI to detect violations.[126] Portugal's SAI participates in a "think tank on fraud and corruption risks in European funded projects" to share risk assessment information across oversight and enforcement agencies.[127]

However, real-time information exchange between SAIs, anti-corruption bodies and law enforcement is rare. Restrictive provisions, conflicting or overlapping mandates and confidentiality rules limit information sharing.[128] For example, data protection laws (such as the GDPR) can restrict storage or sharing between agencies.[129] In Honduras and Mexico, information sharing is blocked by banking secrecy and "reserved" classifications.[130]

[122] McDevitt, A. 2020. Supreme audit institutions anti-corruption strategies, Transparency International Anti-Corruption Helpdesk Answer (Berlin: Transparency International)
[123] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[124] UNODC. 2023. Strengthening the Role of Supreme Audit Institutions in the Prevention of and Fight against Corruption: Background paper prepared by the Secretariat, Open-ended Intergovernmental Working Group on the Prevention of Corruption, 14–16 June 2023; G20. 2023. Compendium of Good Practices in Enhancing the Role of Auditing in Tackling Corruption, G20 Anti-Corruption Working Group
[125] Azerbaijan Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[126] Egypt Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[127] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[128] INTOSAI. 2025. The Legislative, Regulatory and Administrative Framework for Cooperation between SAIs and other Stakeholders entitled to Fight Against Corruption and Money Laundering, Working Paper (Vienna: INTOSAI); McDevitt, A. 2020. Supreme audit institutions anti-corruption strategies, Transparency International Anti-Corruption Helpdesk Answer (Berlin: Transparency International)
[129] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[130] UNODC. 2025. Country Review of Honduras: Full Report; Derechos Humanos y Litigio Estratégico Mexicano and Derechos Humanos y Litigio Estratégico Mexicano and Sociedad Me Sociedad Mexicana de Litigio de Interés Público. 2022. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Mexico

Civil society engagement in audit processes and awareness raising

SAI engagement with citizens and civil society is expanding, reflecting growing recognition that public participation can strengthen audit relevance, transparency and accountability. However, while innovative participatory models are emerging in several regions, evidence suggests that engagement often remains limited to consultation and information sharing rather than deeper forms of citizen involvement in audit processes.

SAIs are increasingly engaging civil society parters in audit processes or to help raise awareness among the public of the importance of engaging with audit findings for accountability purposes. Citizen engagement in auditing primarily occurs during planning (through audit suggestions and complaints), execution (via evidence collection and public works monitoring) and follow-up (by tracking recommendation compliance). Concrete engagement programmes are most evident in Latin America and Asia, such as Peru's "youth auditors", Argentina's AGN Classroom, Costa Rica's "youth comptrollers", Chile's community of citizen comptrollers, Colombia's citizen oversight committees (*veedurías*), Panama's use of 140+ pro-bono social auditors, Thailand's "tomorrow's audit" hackathon or the Philippines' citizen participatory audit, which places citizens and auditors on the same audit team.[131] The latter has been described as "both a strategy and a technique", involving multiple approaches from the co-design of questionnaires to report simplification.[132]

Many SAIs allow citizens and civil society organisations (CSOs) to influence audit work plans directly though participatory audit requests (Chile), participatory planning (Argentina), citizen petitions (Korea) and audit suggestions (Austria, which by 2024 had published more than 20 audits initiated from public proposals).[133] Such initiatives are often able to help reveal corruption, enhance the technical capacity of SAIs and strengthen institutional independence and reputation.

However, engagement is often shallow. More than half of participation cases catalogued in one study sat at the basic "inform" level of one-way communication.[134] Technical audit terminology limits accessibility, while perceived added workload, fears about preserving independence and objectivity, and about exposure to scrutiny limit uptake.[135] Formal

[131] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime); Dassen, N. and Lavin, R. 2025. Citizen Participation in Government Audits through Digital Tools: Overview of Initiatives from Supreme Audit Institutions (Washington DC: Inter-American Development Bank)
[132] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[133] Dassen, N. and Lavin, R. 2025. Citizen Participation in Government Audits through Digital Tools: Overview of Initiatives from Supreme Audit Institutions (Washington DC: Inter-American Development Bank)
[134] Dassen, N. and Lavin, R. 2025. Citizen Participation in Government Audits through Digital Tools: Overview of Initiatives from Supreme Audit Institutions (Washington DC: Inter-American Development Bank)
[135] Dassen, N. and Lavin, R. 2025. Citizen Participation in Government Audits through Digital Tools: Overview of Initiatives from Supreme Audit Institutions (Washington DC: Inter-American Development Bank); INTOSAI CBC. 2021. Engagement with Civil Society: A Framework for SAIs (Vienna: INTOSAI)

participation committees in Colombia[136] and Mexico[137] are underfunded and lack capacity, and much of the public in both countries is unaware of the participatory channels available. Paraguay's heavy reliance on digital tools risks creating a "digital divide" in terms of who can participate in audits.[138]

Practical implications for cooperation and external engagement

For cooperation between SAIs, anti-corruption bodies, law enforcement, legislatures and civil society to be successful, it should be institutionalised and carefully safeguarded. Effective cooperation protocols should define safeguards for SAI independence as well as referral thresholds, evidence handling, confidentiality, data protection, case feedback, joint training and escalation arrangements. CSOs add strong value to this process through public consultations and dissemination, report simplification, community monitoring and recommendation tracking.

[136] Transparencia por Colombia. 2022. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Colombia; UNODC. 2026. Country Review of Colombia: Full Report

[137] Derechos Humanos y Litigio Estratégico Mexicano and Derechos Humanos y Litigio Estratégico Mexicano and Sociedad Me Sociedad Mexicana de Litigio de Interés Público. 2022. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Mexico

[138] Semillas para la Democracia. 2021. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Paraguay

Enabling environment and governance challenges

SAI independence

SAI independence is a near-universal legal principle, but implementation remains uneven. Although many SAIs benefit from constitutional protections and safeguards for leadership tenure, global trends indicate a decline in practical independence, driven by constraints over resources, access to information and exposure to executive pressure.

Formal independence of SAIs is near ubiquitous. Nearly every jurisdiction cites a constitutional or legal basis for their SAI's independence. According to the IDI's recent stocktake, roughly 92 per cent of SAIs now have legal conditions for the appointment and reappointment of leadership.[139] In Canada, the auditor general is an officer of parliament, reporting directly to the legislature rather than the government, with a fixed 10-year term.[140] In New Zealand the auditor general serves a sufficiently long, non-renewable term, removing dependence on reappointment.[141] In Austria, a 2022 constitutional amendment requires a two-thirds parliamentary majority to dismiss the SAI president.[142] Armenia and Azerbaijan highlight recent reforms that allow their SAIs to approve their own staffing structures and activity plans independently of the executive.[143]

Notwithstanding these positive developments, the INTOSAI IDI reports a global backslide in SAI independence since 2017. SAI independence has declined for the third consecutive cycle of the IDI stocktake, particularly in interference in budget execution and audit planning.[144] Only 20 per cent of SAIs submit their budgets directly to the legislature; 74 per cent must first submit them to the Ministry of Finance (an audited entity) which then determines the budget. Furthermore, only 41 per cent of SAIs have the autonomy to manage their approved budgets fully.[145] Furthermore, weaknesses in executive accounting, internal control and internal audit functions often draw SAIs into roles that blur the boundary between management and oversight.[146]

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[139] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[140] Canada Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[141] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[142] Austria submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth session (Vienna, 14-16 June 2023)
[143] Armenia and Azerbaijan Submissions to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[144] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative); OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[145] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[146] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)

These issues have also been highlighted in country submissions to the UNODC Open-ended Intergovernmental Working Group on Prevention. Moldova and Romania, for example, report limits to their SAIs' discretion in determining operational priorities and resource allocation.[147] Burkina Faso identifies a lack of full autonomy in human resources, noting that it currently does not have the power to independently manage its own staff career paths.[148] Meanwhile, 47 per cent of SAIs cite insufficient financial resources as a major barrier to hiring and retaining forensic auditors and data scientists.[149] Lao PDR reports an insufficient number of staff specialised in accounting and safekeeping information.[150] Countries like Antigua and Barbuda, Honduras, and Costa Rica highlight that insufficient human and financial resources prevent oversight bodies from conducting thorough investigations or updates to their risk databases.[151]

Access to information for auditors also continues to fall globally, with 20 per cent of SAIs experiencing limitations that make it difficult to discharge their audit responsibilities.[152] Only 44 per cent of SAIs reported having timely, unconstrained and free access to the information necessary for their responsibilities, a significant drop from 70 per cent in 2017.[153] Full access to information fell from 70 per cent in 2017 to under 50 per cent by 2023.[154] At the same time, disinformation about audit findings via social media risks undermining SAIs' reputation.[155] Only 43 per cent of SAIs have the constitutional right to appeal executive overreach to a supreme court or equivalent, and 10 per cent of SAI heads reported actual undue executive interference between 2021 and 2023.[156]

The Supreme Audit Institution Rapid Advocacy Mechanism (SIRAM) has been developed to assist SAIs in addressing these immediate threats to their independence. It is a response mechanism designed to identify and mitigate breaches of SAI independence.[157] SIRAM opened 18 cases between 2018 and 2025.[158]

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[147] Moldova and Romania Submissions to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[148] Burkina Faso Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth session (Vienna, 14-16 June 2023)
[149] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[150] UNODC. 2022. Country Review of Lao: Full Report
[151] UNODC. 2024. Country Review of Antigua and Barbuda; Costa Rica Integra. 2021. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Costa Rica; Asociación para una Sociedad más Justa. 2021. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Honduras
[152] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[153] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[154] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[155] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[156] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[157] INTOSAI. No date. SAI Independence Rapid Advocacy Mechanism
[158] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)

SAI integrity

While SAIs have largely institutionalised formal ethics frameworks, evidence suggests that embedding integrity in practice remains a more complex challenge. Most SAIs have adopted codes of ethics and awareness measures, but gaps persist in monitoring, enforcement, external scrutiny and the development of integrity systems tailored to the specific risks faced by audit institutions.

The adoption of professional ethics standards is nearly universal, with most countries' SAIs aligning their internal codes with the fundamental values of ISSAI 30 or 130 (integrity; independence and objectivity; competence; professional behaviour; and confidentiality and transparency). As of 2023, 95 per cent of SAIs had a formal code of ethics and 87 per cent of staff were reported to be acquainted with it.[159]

A number of countries have taken additional measures to embed integrity within their SAIs. Austria's internal code prohibits staff from managing any profit-making enterprise or entity subject to the SAI's control, and every staff member must graduate in prevention of corruption.[160] In Canada, all SAI employees must certify compliance with the code of values annually.[161] Romania and Moldova, meanwhile, have established dedicated ethics committees to monitor auditor conduct and provide ethical counselling. In Portugal, SAI members are bound by the same judicial statute and independence safeguards as judges, with a dedicated ethical chart and code of conduct.[162] Ghana's SAI is one of only two institutions in the country to have implemented a mandatory five-year rotation policy for staff in positions vulnerable to corruption to prevent the development of unethical relationships.[163]

To support SAIs development of strong cultures of integrity, INTOSAI has developed IntoSAINT, a facilitated self-assessment process which brings together a diverse group of staff from across the organisation representing different roles, levels, genders and lengths of service, to identify integrity vulnerabilities within the institution's structures, systems and culture. As of 2021, a total of 69 countries were reported to have implemented IntoSAINT, with some of the INTOSAI regional organisations playing a key role in promoting the tool among their member SAIs.[164] As of 2025, IntoSAINT had been implemented by 22 SAIs in Latin American and Caribbean.[165]

The World Bank has noted that as SAIs move closer to countering corruption, "the temptations and risks to the auditors will grow", raising stakeholder expectations and

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[159] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[160] Austria Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[161] Canada Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[162] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[163] UNODC. 2020. Country Review of Ghana: Executive Summary
[164] INTOSAI CBC. 2021. 75th Meeting of the Governing Board of INTOSAI: Report on the Capacity Building Committee (CBC) — GOAL 2 (Vienna: INTOSAI)
[165] INTOSAI. 2025. 2023-2025 Midterm Performance and Accountability Report (Vienna: INTOSAI)

requiring top management to lead by example and enforce zero tolerance.[166] The OECD warns that “independence as entitlement” framing is itself an integrity risk and has found “ensuring integrity within SAI operations” needs further attention, with gaps in clear allocation of integrity responsibilities.[167] For example, while 95 per cent of SAIs have codes of conduct, only 77 per cent monitor their application, and enforcement is less likely in higher corruption environments[168] Moreover, some SAIs rely on broader civil service or judicial codes to manage integrity risks, which may lack the specificity required to address the risks facing the auditing sector. Burkina Faso identifies the absence of a specific ethics code for some judicial members of its SAI as a gap compared to the Jakarta Principles.[169] Moreover, a substantial share of SAIs lack adequate external oversight of their own systems.[170] Strategic reporting is also weak, with only 57 per cent globally submitting their own financial statements for external audit, and only 46 per cent publishing the resulting audit opinion.[171]

Use of ICTs to strengthen public awareness and promote transparency

SAIs are increasingly using digital technologies, open data and advanced analytics to strengthen transparency, public engagement and the detection of corruption risks. However, technological innovation remains uneven with significant variation in publication practices, data accessibility and institutional capacity limiting the extent to which audit information can support meaningful accountability.

More advanced SAIs are transitioning toward machine-readable open data and interactive dashboards to move from passive reporting to a model of “accountability by design” that facilitates real-time public engagement. The Austrian SAI publishes roughly 80 audit reports annually on its website to ensure public access.[172] Chile’s SAI operates a Proactive Transparency portal with real-time data on the SAI’s budget, expenditures and officials’ salaries and per diems.[173] Chile reports that its heavy use of social media and online portals to inform citizens led to a 751 per cent increase in corruption related complaints.[174] Mexico’s public audit consultation system makes audit information

[166] World Bank. 2020. Supreme Audit Institutions, Chapter 12 in “Enhancing Government Effectiveness and Transparency: The Fight Against Corruption” (Washington DC: World Bank)
[167] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[168] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[169] Burkina Faso Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[170] World Bank Group. 2021. Supreme Audit Institutions Independence Index: 2021 Global Synthesis Report (Washington DC: World Bank)
[171] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[172] Austria Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[173] Chile Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[174] Chile Submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)

searchable and openly accessible.[175] Malaysia's SAI dashboard uses a traffic light system to track audit issues[176] and Mongolia maintains an "open audit" platform.[177]

SAIs are also increasingly adopting artificial intelligence (AI) and machine learning to automate complex procedures and identify corruption risks through advanced data analysis. In Brazil, the SAI has deployed several specialised AI systems to identify anomalies in procurement processes, refine those alerts and search institutional databases for relevant case elements. The SAI also uses an AI enabled solution to estimate the risk and materiality of civil servant compensations and pensions based on past court decisions. In India, the SAI has developed a statistical model to detect fraudulent beneficiaries and a machine learning model designed to identify high-risk or non-existent educational institutions. The SAI in the Philippines has introduced machine intelligence to process voluminous data and detect "out-of-normal" transactions for early fraud detection. The UAE's SAI has linked its data analytics platform with AI and robotic process automation (RPA) to detect anomalies rapidly across federal level data, particularly in sourcing and procurement.[178] Italy's SAI has established a dedicated data analysis competency centre where experts support audit teams in applying AI, data analysis and predictive analytics to their work.[179] Colombia's SAI uses artificial intelligence, machine learning and blockchain for fiscal control, plus an internal control alert system to monitor the use of national resources.[180]

Notwithstanding these technological advances, publication is far from universal. Indeed, according to the IDI stocktake, publication rates fell from 77 per cent in 2020 to 69 per cent in 2023. While one group of SAIs publishes all of their reports, a significant secondary group publishes less than 10 per cent,[181] while 14 per cent of SAIs lack any freedom to publish, at all.[182] Bahrain's and Qatar's SAIs, for example, do not publish their reports.[183] Backlogs and suspended reporting persist in Bangladesh, Papua New Guinea and Tuvalu, while Yemen's SAI stopped publishing annual reports from 2013 to 2020.[184] Data quality and access are also recurring problems in some countries. Paraguay continues posts non-machine-readable scanned PDFs, and Antigua and Barbuda's

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[175] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[176] Country Review of Malaysia: Full Report
[177] Country Review of Mongolia: Executive Summary
[178] UNODC. 2023. Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide. (Vienna: United Nations Office on Drugs and Crime)
[179] Paiboon, S. 2024. Implementation of Forensic Audits in Supreme Audit Institutions (Bangkok: State Audit Office of the Kingdom of Thailand)
[180] UNODC. 2026. Country Review of Colombia: Full Report
[181] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[182] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[183] Americans for Democracy & Human Rights in Bahrain. 2021. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Bahrain; UNODC. 2024. Country review of Qatar: Executive summary
[184] Transparency International Bangladesh. 2023. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Bangladesh; UNODC. 2024. Country Review of Qatar: Executive Summary; Transparency International PNG. 2021. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in PNG; UNODC. 2024. Country Review of Tuvalu: Full Report; AWTAD Anti-Corruption Organization. 2022. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Yemen

system remains paper based, while Haiti's systems are not computerised.[185] Moreover, the OECD has also raised the concern that publishing information about SAI processes may be used to challenge the professional judgement of SAI staff or "to assess it from a political perspective", arguing that transparency must be proportionate.[186]

Enhancing SAI anti-corruption capacity and skills

SAIs are strengthening anti-corruption capacity through targeted training, international partnerships and increasing investment in advanced skills such as AI, data analytics and forensic auditing. However, these efforts are constrained by persistent gaps in funding, staffing and specialist expertise, raising concerns about sustainability, effectiveness and independence.

SAIs are enhancing their anti-corruption capacity by establishing specialised national training hubs, such as dedicated audit academies in South Korea, Thailand and India.[187] Some have run international twinning projects and peer-to-peer partnerships to modernise skills, such as Azerbaijan's collaboration with Lithuania on asset recovery and Namibia's long-term capacity building arrangement with SAI Norway, or Brazil's annual cross-training between the SAI, the federal police and judiciary on "production of evidence for corruption".[188] Proactive SAIs are also prioritising skillsets in AI and big data, such as Portugal's training on AI-driven procurement-risk models and Indonesia's comprehensive programmes on data mining and forensic audit techniques. The WGFACML 2026–2028 Work Plan, meanwhile, commits to enhancing auditing capacities through targeted training, including AML red flag typologies and cryptocurrency/blockchain technical analysis.[189]

At the same time, SAIs are increasingly asked to take on anti-corruption roles without proportionate budget, staffing or skills, which poses a risk to both effectiveness and independence.[190] An INTOSAI survey found only one-third[191] of SAIs had audit staff and training programmes specialised in corruption or money laundering related audits.[192] Only 37 per cent of SAIs find their staff adequate in both size and competencies, one-quarter have not adopted a formal competency framework, and only 41 per cent have a formal digital competency plan.[193] Only 33 per cent of SAIs have mechanisms to assess

[185] Semillas para la Democracia. 2021. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Paraguay; UNODC. 2024. Country Review of Antigua and Barbuda: Full Report; UNODC. 2023. Country Review of Haiti: Executive Summary

[186] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)

[187] G20. 2023. Compendium of Good Practices in Enhancing the Role of Auditing in Tackling Corruption, G20 Anti-Corruption Working Group

[188] G20. 2023. Compendium of Good Practices in Enhancing the Role of Auditing in Tackling Corruption, G20 Anti-Corruption Working Group

[189] WGFACML: Work Plan. 2026-2028. INTOSAI Working Group on Fight Against Corruption and Money Laundering

[190] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)

[191] 18 of 54 surveyed

[192] World Bank. 2020. Supreme Audit Institutions, Chapter 12 in "Enhancing Government Effectiveness and Transparency: The Fight Against Corruption" (Washington DC: World Bank)

[193] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)

whether professional development leads to applied skills.[194] A key sustainability challenge for SAIs is that capacity development is often donor funded to compensate for domestic budget constraints.[195]

Specialist skills remain scarce. Forensic auditors are lacking in Fiji, Costa Rica, St. Lucia and Suriname, and Iraq's SAI is described as having "almost no training".[196] Yemen's SAI has an ageing workforce (30 per cent past retirement).[197] Several countries (such as, Tanzania, Botswana, Mauritius) identified a critical need for IT audit training and forensic software to help their SAIs handle modern digital evidence of corruption.[198] The spread of cryptocurrencies and blockchain poses a particular challenge as auditors often lack the required technical skill needed to navigate less traceable channels during risk assessment.[199]

Response and follow-up to audit findings

SAIs are increasingly formalising follow-up processes and using digital tools to track the implementation of audit recommendations. However, significant gaps remain between monitoring progress and securing corrective action as many SAIs lack enforcement powers and depend on executive and parliamentary actors to ensure recommendations are acted upon.

Follow-up is increasingly a formal final stage of the audit cycle with clear procedures and responsibilities, underpinned by the Mexico Declaration's Principle 7 requiring effective follow-up mechanisms and UNCAC Article 9 which calls for "corrective action in the case of failure to comply". To support the follow up of audit findings, real-time tools are replacing manual tracking. Georgia has developed the audit recommendation implementation system (ARIS), a digital platform for real-time monitoring of how public entities implement SAI recommendations.[200] Mexico established the public audit consultation system, a searchable digital platform that allows the public and legislators to consult audit findings and track follow-up actions.[201] Audited entities in Colombia are legally required to design a mandatory improvement plan to address findings, with progress tracked via a national electronic system.[202] Austria uses a "two-stage inquiry" that checks implementation after one year and then performs a secondary follow-up

[194] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[195] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[196] UNODC. 2024. Country Review of Fiji: Full Report; UNODC. 2024. Country Review of Costa Rica: Executive Summary; UNODC. 2025. Country Review of St Lucia: Executive Summary; UNODC. 2025. Country Review of Suriname: Executive Summary; Investigator Organization for the Rule of Law. 2025. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Iraq
[197] AWTAD Anti-Corruption Organization. 2022. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Yemen
[198] UNODC. 2025. Country Review of Tanzania: Full Report; UNODC. 2019. Country Review of Botswana: Full Report; UNODC. 2020. Country Review of Mauritius: Full Report
[199] WGFACML. 2025. Minutes of the 18th INTOSAI WGFACML Meeting, July 1-4
[200] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[201] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)
[202] OECD/IDI. 2026. Strengthening the Independence of Supreme Audit Institutions: Looking at Informal Factors Beyond Legal Safeguards (Paris: OECD)

audit. Moldova created an "entity cabinet" for electronic communication where auditees submit implementation plans directly. Malawi is developing a digital dashboard to track the status of audit recommendations across all ministries, departments and agencies.[203] Chile's SAI runs a compliance support programme that turns findings into institutional improvements, plus formal follow-ups to verify corrective measures,[204] while Costa Rica's compliance matrix requires institutions to publish audit reports with detailed implementation status updates.[205] The UK's SAI has developed a public recommendations tracker to encourage parliamentary scrutiny, and impact indicators are developed with parliament.[206]

While these technical tools are to be welcomed, the broader context in which they are being applied does not support accountability. Globally, the power of state institutions to oversee one another has declined over the last decade, making it harder for SAIs to ensure preventive recommendations are respected.[207] Only 40 per cent of SAIs involve the executive regularly in follow-up, and PEFA data shows evidence of actual executive follow-up in only 16 per cent of countries.[208] CSOs, citizens and media are involved in follow-ups in less than 20 per cent of SAIs, and in regions such as the Pacific and English-speaking sub-Saharan Africa, 60–70 per cent of recommendations are implemented only to a "limited extent", feeding a perception of the SAI as largely powerless.[209]

Many SAIs, including those of Canada, Mexico and the Republic of Korea, have the power to only make recommendations and cannot compel an audited entity to act, relying instead on "naming and shaming" via reports to parliament.[210] Namibia explicitly notes an "audit gap", where the public assumes auditors have punitive powers that they do not legally possess.[211] The non-binding nature of recommendations, exacerbated by weak SAI legislature interaction, is a key obstacle.[212]

In Argentina, audit reports are noted to have little impact on government accountability or management improvement.[213] Follow-up is described as "merely academic" in

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[203] Austria, Moldova, Malawi Submissions to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[204] UNODC. 2025. Country Review of Chile: Full Report
[205] Costa Rica Integra. 2021. Civil Society Report on the implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Costa Rica
[206] Dassen, N. and Lavin, R. 2025. Citizen Participation in Government Audits through Digital Tools: Overview of Initiatives from Supreme Audit Institutions (Washington DC: Inter-American Development Bank); INTOSAI. 2025. The Legislative, Regulatory and Administrative Framework for Cooperation between SAIs and other Stakeholders entitled to Fight Against Corruption and Money Laundering, Working Paper (Vienna: INTOSAI)
[207] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[208] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[209] IDI. 2023. Global Stocktaking Report 2023 (Oslo: INTOSAI Development Initiative)
[210] Canada and Korea Submissions to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth Session (Vienna, 14-16 June 2023)
[211] Namibia submission to UNODC Open-ended Intergovernmental Working Group on Prevention: Fourteenth session (Vienna, 14-16 June 2023)
[212] Dassen, N. and Lavin, R. 2025. Citizen Participation in Government Audits through Digital Tools: Overview of Initiatives from Supreme Audit Institutions (Washington DC: Inter-American Development Bank)
[213] Asociación Civil por la Igualdad y la Justicia. 2021. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Argentina

Zimbabwe,[214] weak in Kenya[215] and "limited to recommendations only" in Nepal.[216] In Lesotho, the UNCAC review report explicitly states that there is "no systematic follow-up on reports of the auditor general in subsequent audits".[217]

Practical implications for enabling conditions

The effectiveness of SAIs in anti-corruption ultimately depends on the wider accountability ecosystem. Legal independence is necessary but insufficient if budgets are controlled by audited entities, access to information is delayed, audit reports are not reviewed, recommendations are not implemented and SAIs lack specialist skills. Practical safeguards should then be prioritised: independent budget processes, enforceable access to information, transparent appointment and removal procedures, integrity safeguards for auditors, digital capacity, public reporting and mechanisms that turn audit recommendations into corrective action.

[214] Anti-Corruption Trust of Southern Africa. 2021. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Zimbabwe
[215] Transparency International Kenya. 2025. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Kenya
[216] Transparency International Nepal. 2023. Civil Society Report on the Implementation of Chapter II (Prevention) & Chapter V (Asset Recovery) of the UNCAC in Nepal
[217] UNODC. 2024. Country Review of Lesotho: Executive Summary

Conclusion

SAIs are increasingly recognised as important contributors to anti-corruption efforts, but their role remains constrained by the boundaries of their traditional mandate and by wider institutional challenges.

Across the priority areas set out in UNCAC Resolutions 8/13 and 9/3, implementation remains uneven, with clearer progress in some technical domains and more limited advances in politically and institutionally complex areas. Relatively stronger implementation is observed in the integration of corruption risk considerations into audit work, including risk based audit planning, oversight of public financial management systems and, in some cases, the adoption of more proactive audit approaches targeting high-risk sectors. There has also been incremental progress in the use of digital tools and ICTs to enhance transparency as well as in developing professional standards and technical capacities within SAIs.

However, the most significant challenges persist in areas that require sustained political support, institutional coordination and enforcement capacity. These include the effective follow-up and implementation of audit findings, which remains weak across many jurisdictions, limiting the impact of SAI work. Similarly, cooperation with anti-corruption agencies, law enforcement and prosecutors continues to be inconsistent and often constrained by legal or operational barriers and deficits in trust. Engagement with national legislatures also varies considerably, with limited parliamentary scrutiny reducing the likelihood that audit findings translate into accountability outcomes.

Further gaps are evident in SAI independence and integrity, where formal safeguards are not always matched by practice as well as in meaningful civil society engagement and public participation in audit processes. While some SAIs have expanded outreach and transparency efforts, these remain uneven and often ad hoc. In addition, participation in the design and implementation of national anti-corruption strategies and UNCAC review processes is still limited in many contexts, reflecting both mandate constraints and capacity gaps.

Taken together, these patterns suggest that while technical auditing functions are evolving, the areas most closely linked to enforcement, accountability and systemic impact continue to lag behind. Addressing these gaps will be critical to fully realising the intent of UNCAC Resolutions 8/13 and 9/3.

Looking ahead, advocacy efforts should therefore focus not only on expanding recognition of the role of SAIs but also on addressing the practical barriers that limit their impact. This includes protecting independence, ensuring sufficient resources and technical capacity, strengthening institutional cooperation, improving transparency and citizen participation, and creating stronger mechanisms for follow-up and enforcement.

The international momentum created by UNCAC provides an important opportunity to reposition SAIs as key actors within national integrity systems. Realising this potential will require moving from commitments on paper towards sustained investment in the institutions, relationships and accountability mechanisms that allow SAIs to fulfil their role effectively.

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Annex 1. Areas of inquiry for AI-assisted analysis

1. **Ensuring accountable management of public finances**: (a) measures taken to implement policies for the effective operation of supreme audit institutions in accordance with the principles and standards formulated by the International Organization of Supreme Audit Institutions, with regard to ensuring the proper management of public finances and public property, and in areas such as public procurement; (b) measures taken to promote transparency and accountability in the management of public finances, including through a system of accounting and auditing standards and related oversight.

2. **Examining financial and accounting frameworks to determine their effectiveness in the fight against corruption**: measures taken to examine, periodically or as necessary, the applicable financial and accounting frameworks and procedures in order to determine their effectiveness in the fight against corruption.

3. **Involving SAIs in UNCAC country reviews**: measures taken to involve the supreme audit institutions and the internal audit units in the country reviews under the second cycle of the mechanism for the review of implementation of the United Nations Convention against Corruption, in particular in relation to chapter II, on preventive measures.

4. **Using ICT to strengthen public awareness and to promote transparency**: measures taken to use information and communications technologies to strengthen the implementation of the convention, to strengthen public awareness and to promote transparency and public reporting in areas such as public procurement, the management of public finances, and asset and interest disclosure.

5. **Involving SAIs in anti-corruption strategies**: measures taken to involve SAIs and anti-corruption bodies in design and implementation of anti-corruption strategies.

6. **Integrating corruption risk management processes**: measures taken to integrate external audit and corruption risk management processes.

7. **Involving SAIs in corruption prevention:** measures taken to enhance the role of SAIs in prevention (Articles 7-14 UNCAC).

8. **Supporting detection, reporting, investigation of corruption and asset recovery:** measures taken to enhance SAIs role in supporting detection, reporting, investigation of corruption and asset recovery.

9. **Enabling SAIs to prevent corruption in emergencies and crises:** measures taken to enable supreme audit institutions to perform their roles in preventing and combating corruption when responding to or recovering from national crises and emergencies, especially with regard to their

functions in upholding policies and procedures for the management of public finances and public procurement.

10. **Strengthening relations with national legislatures:** measures taken to build and strengthen relations between national legislatures and supreme audit institutions and to encourage national legislatures to be aware of the findings of supreme audit institutions so that they may be taken into account when exercising parliamentary functions.

11. **Strengthening national, regional and international coordination and cooperation:** measures taken to strengthen national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption.

12. **Sharing experience on PFM:** measures taken to share experience in ensuring proper management of public finances and public property, and exchange information on the role of their supreme audit institutions in this regard

13. **Improving exchange of information and publishing reports on corruption risks:** measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other government bodies operating in the field of combating corruption, including for consultative purposes and to consider publishing periodic reports on the risks of corruption in public administration.

14. **Raising awareness of the dangers associated with corruption:** measures taken to raise awareness of the dangers associated with corruption, including through educational and training programmes for young people and by engaging with relevant individuals and groups outside the public sector such as civil society.

15. **Engaging society in the development of policies, strategies, tools:** measures taken to engage society in the development of policies, strategies, tools and programmes to prevent and combat corruption.

16. **Promoting independence of supreme audit institutions:** measures taken to promote, in accordance with the fundamental principles of the applicable legal systems, the independence of supreme audit institutions.

17. **Application of codes of conduct:** measures taken to promote integrity and honesty through the application of codes of conduct in the supreme audit institutions and to align these codes of conduct with the code of ethics promulgated by the International Organization of Supreme Audit Institutions.

18. **Enhancing transparency and accountability of SAIs (functioning and decision-making processes):** measures taken to enhance transparency, accountability and good governance in the management of their supreme audit institutions, including with regard to their organisation, functioning and decision-making processes.

19. **Enhancing SAI anti-corruption capacity and skills:** measures taken to enhance the capacity of supreme audit institutions and develop the skills of their members and staff in preventing and combating corruption, including through training, education and knowledge exchange.

20. **Ensuring that the audited entities respond to the findings and recommendations:** measures taken to ensure that audited entities respond to the findings of the audit reports, implement the recommendations of supreme audit institutions and take appropriate corrective action, including criminal prosecution, to ensure the proper management of public affairs and public property.

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