

Audit of the Governmental Anti-corruption Program 2014-2019

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- The NIK's mandate covers **all state and local government bodies** (*some of them, e.g. courts, can be audited only with regard to the implementation of the budget, financial and property management*)

- NIK can also audit, with regard to legality and proper management, the activity of other organisational units and enterprises, to the extent to which they use state or communal property or resources, or incur financial liabilities to the state.

NIK's AUDIT MANDATE

- 110 planned audits + the state budget execution audit and 150 ad hoc audits
- 8 international audits
- 2 audits of international organisations
- 2483 audited units
- Annual ***Analysis of the implementation of the state budget execution and monetary policy guidelines*** and ***Annual Activity Report*** soon to be submitted and presented to the Parliament

- 106 notifications sent to the law enforcement agencies, incl.
- 45 notifications sent to the Prosecutor's Office
- 102 notifications on the violation of the state budget execution discipline
- 75 legislative proposals

NIK's AUDITS in 2014

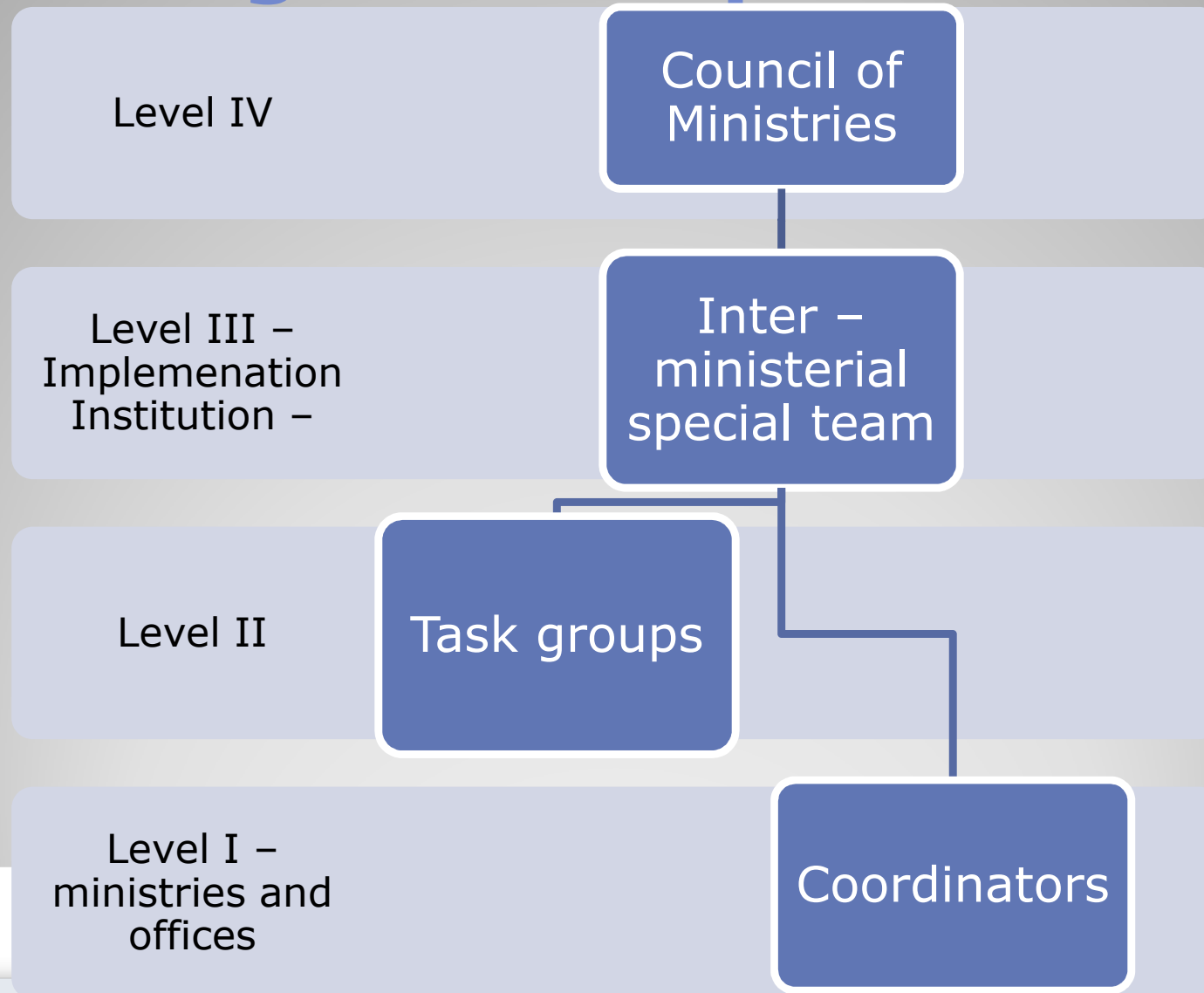
Annual work plan preparation - risk analysis and its elements

- risk factors and their relevance for individual functions of the state according to the COFOG classification (expert's perspective)
- problems diagnosed in the public opinion polls, conducted upon NIK's request the NIK by an independent research institute (public opinion's perspective)
- complaints sent to the NIK last year (citizen's perspective)
- press and media (Internet, daily and weekly newspapers)
- governmental strategic documents and selected documents of the European Union Council, World Bank, OECD and other institutions

The Program



The Programm implementation



- Corruption perception index growth by 10% until 2019,
(in 2015 the CPI amounted 62, Poland occupied 30 position in the TI rank),
- the of 70% planned activities completion

Auxiliary indicators:

- Public opinion polls
- The growth of the percentage of convicted for corruptive offences

Program indicators

The main audit goal - assessment of the Program implementation

detailed goals:

- ✓ performance indicators achievement
 - corruption restriction
 - strengthening the prevention and educational activities
- ✓ assessment
 - anti-corruption mechanisms and structures changes
 - coordination and cooperation amid public bodies

Governmental Program audit goals

- Risk analysis in the NIK's 2015 annual work plan preparation
 - horizontal risk *The low quality of public services,*
 - branch risk *The lack of the cohesion (the coordination) of public institutions operations in the scope of social-economic programming*
 - corruption perception by the public opinion and common conviction of the lack of political will for fighting this phenomenon
- Anti-corruption report of the EC – the emphasis that SAI's recommendations in this field are often not sufficiently followed up

Audit background

Audit's added value

acquisition of information about possible problems with the Programm implementation in initial phase

identification of areas, requiring intervention of responsible governmental bodies to avoid future mistakes,

identification of weak elements of the established internal control system, which are crucial for Programm implementation,

emphasis the role of NIK as the active institution involved in the corruption counteraction,

- The audit covered the ministries and central offices, selected on purpose, according to the criterion of the validity of tasks the Programme (key-subjects)
- Selected entities lead the activity in areas of particularly threatened with the corruption, (infrastructure, computerization of the public administration, using of UE measures , health service, defence, sport, public procurement)

Audit methodology

Audit methodology

- *Methodical guidelines for audit of areas vulnerable to corruption* – the part of NIK's audit manual
- audit of organizational systems envisaged for performance of tasks/activities set out in the Program in each ministry,
- examination of internal control systems
- analysis of documents and materials prepared by internal and external auditors, interviews
- data collection and verification (indicators assessment), including timelines

Audit organisation

- audit coordination – Department of Public Administration + five others NIK's departments (participants)
- the Audit program – detailed task for each participants,
- the Coordinator responsibility:
 - audit program preparation and performance,
 - assessments unification and the same scale reference ensurance,
 - general audit report formulation

- failure of recommendations and proposals for legislative changes after the results of the review of legislation, which are essential for the corruption reduction,
- ambiguous, imprecise definition of indicators which should be used for monitoring of progress in tasks performance,
- poor inter-ministerial cooperation, missed opportunities,
- weak information exchange and cooperation between executors of tasks and activities, as well as between the executors and the scientific community and non-governmental sector,
- at least 5m delays in preparation for kicking off tasks and activities,
- lack of documents needed to Program evaluation, which should be carried out in 2016,

Lesson learned – identification of problems

- Parliamentary committees,
- Media interest (articles, interviews, web sites)
- Public information providing
- Audit recommendations were adopted by the Prime Minister and the Minister of Internal Affairs

Audit results communication

Thank you for your
attention
Obrigado