OECD Public Integrity Handbook

Scan to read in English, French, German, Portuguese and Spanish

The OECD Public Integrity Handbook provides guidance to government, business and civil society on implementing the OECD Recommendation on Public Integrity. The Handbook clarifies what the Recommendation's thirteen principles mean in practice and identifies challenges in implementing them. The Handbook provides guidance on improving co-operation within government, as well between the national and subnational levels. To build cultures of integrity across government and society, the Handbook details the core elements of a merit-based human resource management system and the key ingredients of open organisational cultures. It also clarifies government's role in providing guidance to companies, civil society and citizens on upholding public integrity values. Moreover, the Handbook unpacks how to use the risk management process to assess and manage integrity risks and highlights how to use the enforcement system to ensure real accountability for integrity violations.

Manual de la OCDE sobre Integridad Pública

Escanee para leer en inglés, francés, alemán, portugués y español

El Manual de la OCDE sobre Integridad Pública ofrece orientación a los gobiernos, las empresas y la sociedad civil para la implementación de la Recomendación de la OCDE sobre Integridad Pública. El Manual explicita que significan en la práctica los trece principios de la Recomendación e identifica los desafíos que implica su implementación. Proporciona orientación para mejorar la cooperación intergubernamental, así como entre los diferentes niveles de gobierno nacional y subnacionales. A su vez, el Manual detalla los elementos básicos de un sistema de gestión de recursos humanos basado en el mérito y los componentes clave de las culturas organizativas abiertas, teniendo como objetivo la creación de una cultura de integridad en el gobierno y la sociedad. También detalla el rol del gobierno de proporcionar orientación a las empresas, la sociedad civil y los ciudadanos sobre la defensa de los valores de integridad pública. Asimismo, el Manual expone cómo utilizar el proceso de gestión de riesgos para evaluar y gestionar los riesgos de integridad, y destaca cómo utilizar el sistema de sanción y aplicación de la ley para garantizar una verdadera rendición de cuentas respecto a las violaciones de la integridad.

OCDE

Manuel de l'OCDE sur l'intégrité publique

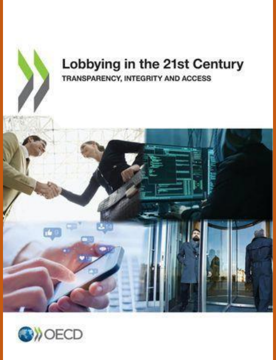
Scanner pour lire en anglais, français, allemand, portugais et espagnol

Le Manuel de l'OCDE sur l'intégrité publique fournit des orientations aux gouvernements, aux entreprises et à la société civile. Le Manuel commente les treize principes de la Recommandation de l'OCDE sur l'intégrité publique et identifie les défis à leur mise en œuvre. Le Manuel fournit des conseils pour améliorer la coopération entre les entités au sein du gouvernement, ainsi qu'entre les niveaux national et infranational. Afin de créer des cultures d'intégrité dans l'ensemble du gouvernement et de la société, le Manuel détaille les éléments essentiels d'un système de gestion des ressources humaines fondé sur le mérite et les ingrédients principaux des cultures organisationnelles ouvertes. Il clarifie également le rôle du gouvernement dans la provision de conseils aux entreprises, à la société civile et aux citoyens sur la manière de défendre les valeurs de l'intégrité publique. En outre, le Manuel dévoile comment utiliser le processus de gestion des risques pour évaluer et gérer les risques liés à l'intégrité, et souligne comment utiliser le système d'application pour garantir une véritable redevabilité en cas de violation de l'intégrité.

OECD

Lobbying in the 21st Century

Transparency, Integrity and Access



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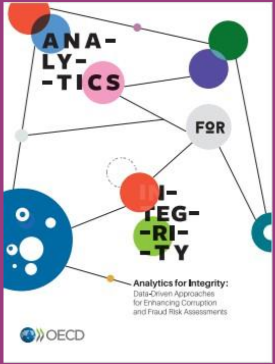
Lobbying, as a way to influence and inform governments, has been part of democracy for at least two centuries, and remains a legitimate tool for influencing public policies. However, it carries risks of undue influence. Lobbying in the 21st century has also become increasingly complex, including new tools for influencing government, such as social media, and a wide range of actors, such as NGOs, think tanks and foreign governments. This report takes stock of the progress that countries have made in implementing the OECD Principles for Transparency and Integrity in Lobbying. It reflects on new challenges and risks related to the many ways special interest groups attempt to influence public policies, and reviews tools adopted by governments to effectively safeguard impartiality and fairness in the public decision-making process.

OECD

Analytics for Integrity

Data-driven Approaches for Enhancing Corruption and Fraud Risk Assessments

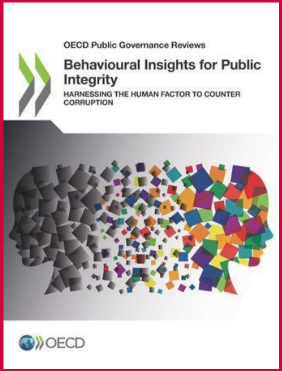


Scan to read

Data-driven corruption risk assessments can help managers to identify the riskiest transactions and adapt control activities across the project cycle, including predicting high risk transactions before spending. This report provide insights and examples for managers who are interested in using data analytics for this purpose by first exploring fundamental risk management practices, particularly in the context infrastructure projects . The report then turns to the frameworks, key considerations and select techniques for using data analytics to support corruption and fraud risk assessments. The report draws from research, interviews with experts and GACM officials, as well as the results of efforts to create a corruption risk index for a large-scale infrastructure project in Mexico.

Behavioural Insights for Public Integrity

Harnessing the Human Factor to Counter Corruption

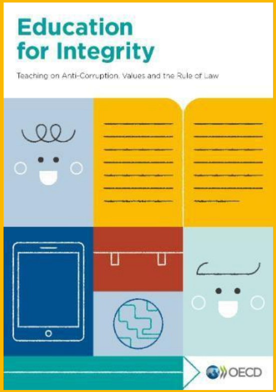


Scan to read in English and Spanish

At the core of integrity is a human choice. Behavioural research reveals two determinants of integrity: the internal dynamics of how individuals make moral decisions and how these decisions are shaped and influenced by other people. This report describes how behavioural insights can help make integrity and anti-corruption policies more effective and efficient. It includes concrete policy applications and provides guidance for policy makers on how to use behavioural insights in designing integrity and anti-corruption policies.

Education for Public Integrity

Teaching on Anti-Corruption, Values and the Rule of Law



Scan to read

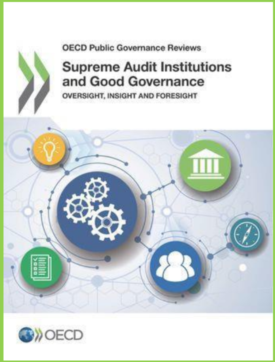
Education for Integrity is the new OECD resource for teachers interested in effective methods for teaching for public integrity and anti-corruption. The book provides a comprehensive framework for implementing education for public integrity in the school system and in the classroom. It also contains useful sample lessons and tasks on anti-corruption, values formation and understanding the rule of law.

Drawing on country experiences, the publication provides policy makers and educators concrete tools to educate on the following areas:

- Anti-Corruption
- Integrity and Values
- The Rule of Law

Supreme Audit Institutions and Good Governance

Oversight, Insight and Foresight

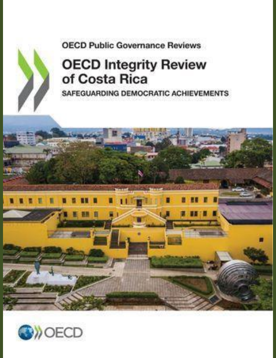


Scan to read in English, Spanish and French

This report maps the activities of ten leading Supreme Audit Institutions (SAIs) in Brazil, Canada, Chile, France, Korea, the Netherlands, Poland, Portugal, South Africa and the United States. In particular, it looks at how these SAIs assess key stages of the policy cycle as well as resulting policies and programmes. SAIs have untapped potential to go beyond their traditional oversight role and contribute evidence for more informed policy-making. The report provides examples and case studies of SAIs' activities that consider and support the integration of international good practices into policy and programme formulation, implementation and evaluation. It provides guidance for SAIs seeking to engage in oversight, insight and foresight, taking into account the SAI's internal strategy as well as policy challenges and actors in the external environment.

OECD Integrity Review of Costa Rica

Safeguarding Democratic Achievements



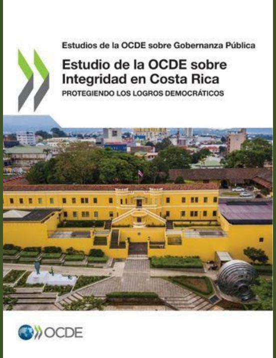
Scan to read in English and Spanish

Costa Rica is seeking to consolidate democratic gains to safeguard trust in government and build economic resilience. This Integrity Review looks at how Costa Rica can translate its recent National Strategy for Integrity and Prevention of Corruption into a concrete and coherent integrity policy. It also reviews the framework for managing conflict of interest and considers how best to address the lack of regulation on lobbying and promote integrity and transparency in all activities aimed at influencing public decision making. Finally, the Integrity Review analyses Costa Rica's disciplinary enforcement system, with a view to reinforcing the credibility and effectivity of its integrity policies.

OCDE

Estudio de la OCDE sobre Integridad en Costa Rica

Protegiendo los logros democráticos

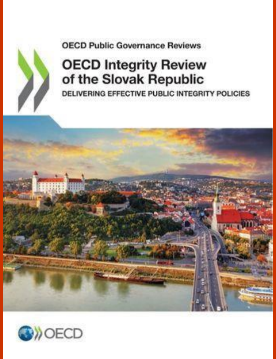


Escanee para leer la publicación en español

Costa Rica busca consolidar sus logros democráticos para salvaguardar la confianza en el gobierno y desarrollar una resiliencia económica. Este Estudio de Integridad analiza cómo Costa Rica puede traducir su reciente Estrategia Nacional de Integridad y Prevención de la Corrupción en una política de integridad concreta y coherente. También revisa el marco para gestionar conflictos de intereses y considera la mejor manera de abordar la falta de regulación sobre lobby y promover la integridad y la transparencia en todas las actividades destinadas a influir en la toma de decisiones públicas. Finalmente, el Estudio de Integridad revisa el régimen disciplinario de Costa Rica con miras a reforzar la credibilidad y eficacia de sus políticas de integridad.

OECD Integrity Review of the Slovak Republic

Delivering Effective Public Integrity Policies

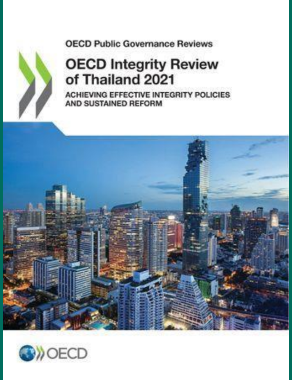


Scan to read

The OECD Integrity Review of the Slovak Republic provides concrete recommendations for strengthening the Slovak Republic's Anti-Corruption Policy, in particular through identifying key corruption risk areas. It analyses integrity standards, including on conflict of interest and post-public employment, and pinpoints where to close gaps in the current legislation to reinforce a culture of integrity across the whole of government. The Review also suggests tools for strengthening engagement with businesses and citizens to understand and uphold their roles and responsibilities for integrity. Finally, the Review assesses the government decision-making process and identifies measures for improving its transparency and integrity for more accountable and equitable policies.

OECD Integrity Review of Thailand 2021

Achieving Effective Integrity Policies and Sustained Reform



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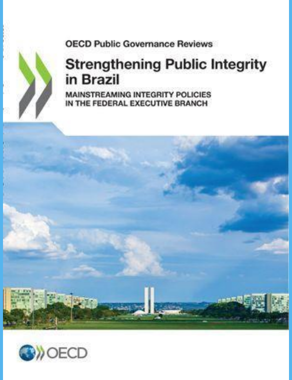
The OECD Integrity Review of Thailand 2021 assesses three key elements of Thailand's integrity system: disciplinary mechanisms and sanctions, risk management, and integrity in policy and decision making in the public sector. The Review presents concrete reform actions on how to make the disciplinary regime more coherent and effective, and provides recommendations for strengthening corruption risk management practices. Finally, the Review assesses the government decision-making process and provides options for increasing its transparency and integrity for more accountable and equitable policies.

Strengthening Public Integrity in Brazil

Mainstreaming Integrity Policies in the Federal Executive Branch



Scan to read in English and Portuguese

Mainstreaming integrity policies throughout a public administration is a common challenge in many countries. Brazil's Office of the Comptroller General (CGU) has implemented a series of measures to do so, including establishing the Public Integrity System of the Federal Executive Branch (SIPEF). This report analyses these recent developments and provides recommendations on how to better promote a culture of integrity through the Integrity Management Units with targeted support by the CGU. The report also highlights opportunities to improve the clarity and coherence of policies to promote public integrity and public ethics, manage conflicts of interest, and foster integrity risk management by streamlining these areas under the umbrella of public integrity.

OCDE

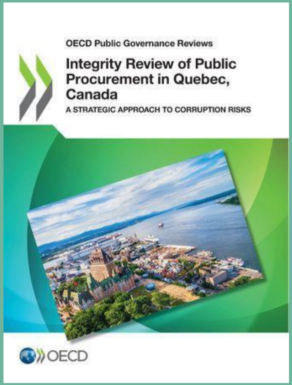
Fortalecendo a Integridade Pública no Brasil

Consolidando as Políticas de Integridade no Poder Executivo Federal

Leia o QR code para acessar a publicação em português

A consolidação das políticas de integridade em todos os órgãos e entidades da administração pública é um desafio compartilhado por muitos países. No Brasil, a Controladoria-Geral da União (CGU) desenvolveu os Programas de Integridade Pública, que incluem a designação de uma Unidade de Gestão da Integridade (UGI) e a elaboração de Planos de Integridade em todas os 186 órgãos e entidades da Administração Pública federal direta, autárquica e fundacional. Recentemente, este esforço conduziu à implantação do Sistema de Integridade Pública do Poder Executivo Federal (SIPEF). Este relatório analisa o desenvolvimento dessas ações e propõe recomendações para fortalecer o SIPEF, as UGIs e a CGU, com vistas à promoção de uma cultura de integridade. Ao fazer isso, o relatório também evidencia oportunidades para aperfeiçoar a compreensão e a coerência das políticas destinadas a promover a integridade pública, a ética pública, a gestão de conflitos de interesse e a fomentar a gestão de riscos para a integridade, simplificando essas áreas sob a égide da integridade pública.

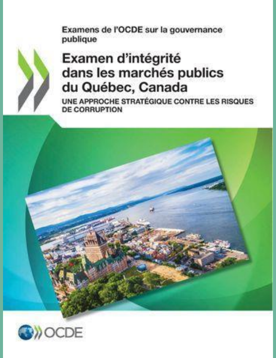
Integrity Review of Public Procurement in Quebec, Canada



Scan to read in English and French

This report provides a targeted analysis of the measures taken to strengthen integrity and combat corruption in public procurement in Quebec, Canada. It was produced at the request of the Government of Quebec following the uncovering of cases of corruption by the Commission of Inquiry on the Awarding and Management of Public Contracts in the Construction Industry (Charbonneau Commission). This report analyses the progress made in implementing the recommendations of the Charbonneau Commission and benchmarks these measures against good practices in OECD countries. The report highlights how to adopt a strategic and proactive approach to developing a robust integrity system and ways to mitigate the risks of corruption at all stages of the public procurement cycle.

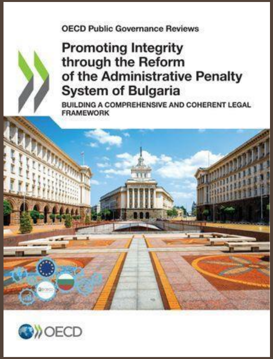
Examen d'intégrité dans les marchés publics du Québec, Canada



Scanner pour lire en anglais et en français

Ce rapport offre une analyse ciblée des mesures prises pour renforcer l'intégrité et combattre la corruption dans les marchés publics au Québec, Canada. Réalisé à la demande du Gouvernement du Québec, il fait suite à la découverte de cas de corruption par la Commission d'enquête sur l'octroi et la gestion des contrats publics dans l'industrie de la construction (Commission Charbonneau). Ce rapport analyse les progrès accomplis afin de mettre en œuvre les recommandations de la Commission Charbonneau, et de situer ces mesures par rapport aux bonnes pratiques des pays de l'OCDE. Le rapport met en évidence comment adopter une approche stratégique et proactive pour développer un système d'intégrité robuste, ainsi que les moyens d'atténuer les risques de corruption dans l'ensemble des étapes du cycle de la commande publique.

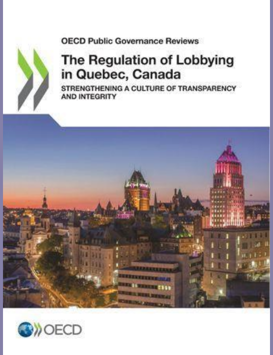
Promoting Integrity through the Reform of the Administrative Penalty System of Bulgaria



Scan to read in English and Bulgarian

This report analyses Bulgaria's legal framework for administrative penalties. Administrative penalties are crucial for ensuring accountability in the public administration. The report assesses the subjective scope of their application, the typologies and levels of administrative penalties, and the proceedings for applying them. The report highlights relevant good practices from other EU Member States, and provides recommendations on how to address key challenges as well as legislative proposals for building a comprehensive legal framework.

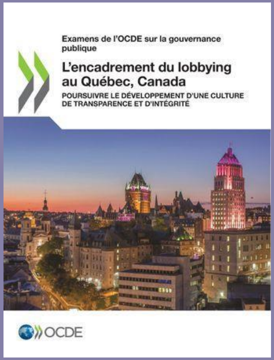
The Regulation of Lobbying in Quebec, Canada



Scan to read in English and French

This report provides an analysis of the framework in place to strengthen the transparency and integrity of lobbying in Quebec, Canada. The report also assesses the reform project proposed by the Commissioner of Lobbying in 2019, by benchmarking it against the OECD Recommendation on Principles for Transparency and Integrity in Lobbying, as well as good practices in OECD countries. The report highlights how to address governance concerns related to lobbying, and identifies concrete and tailored solutions to further strengthen a culture of transparency and integrity in the policy-making process.

L'encadrement du lobbying au Québec, Canada



Scanner pour lire en anglais et en français

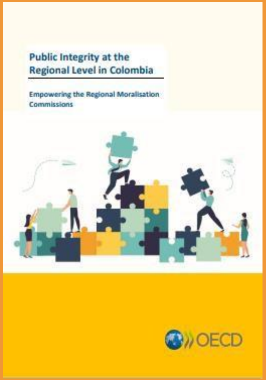
Ce rapport offre une analyse ciblée du cadre légal et réglementaire mis en place pour renforcer la transparence et l'intégrité du lobbying au Québec, Canada. Le rapport évalue également le projet de réforme proposé par Lobbyisme Québec en 2019, en le situant par rapport à la Recommandation de l'OCDE sur les Principes pour la transparence et l'intégrité des activités de lobbying, ainsi qu'aux bonnes pratiques des pays de l'OCDE. Le rapport met en évidence comment traiter les problèmes de gouvernance que soulèvent les pratiques de lobbying et identifie des solutions concrètes et adaptées afin de poursuivre le développement d'une culture de transparence et d'intégrité dans les processus d'élaboration des politiques publiques.

Evaluation of the Romanian National Anti-corruption Strategy 2016-2020

Scan to read

This report, delves into the minutia of the Romanian National Anti–corruption Strategy (NAS) to understand how, when and why the NAS 2016–2020 was able to make headway in curbing corruption and maps out insights and recommendations for Romania's upcoming NAS. In particular, the report reflects on how the country could build a coherent and comprehensive public integrity system, cultivate a culture of integrity across government and enable effective accountability in future strategies. For this, it provides concrete recommendations in line with the standards set forth in the OECD Recommendation on Public Integrity. By learning from own and peer experiences, Romania can lay a strong foundation for future strategies and the consolidation of a resilient integrity framework.

Public Integrity at the Regional Level in Colombia



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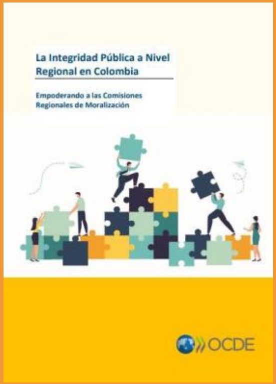
This report contributes to the work of the OECD on integrity at subnational levels and takes an in-depth look at the CRM, focusing on their role in promoting corruption prevention. It provides concrete recommendations on how to strengthen the CRM to enable them to contribute to a strategic approach to integrity in the Colombian regions. In this way, the CRM can not only reinforce the integrity system, but also contribute to inclusive and sustainable regional development and, ultimately, build trust in the legitimacy of the state.

La Integridad Pública a Nivel Regional en Colombia

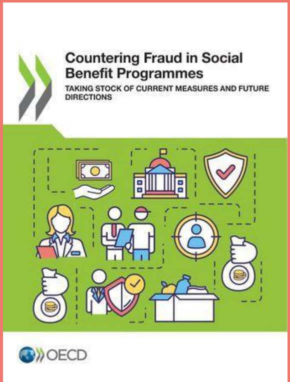


Escanee para leer la publicación en español

Este informe contribuye al trabajo de la OCDE sobre integridad a nivel subnacional y examina con detalle a las Comisiones Regionales de Moralización, centrándose en su función de promover la prevención de la corrupción. El informe provee recomendaciones concretas sobre cómo fortalecer a las CRM para que puedan contribuir a un enfoque estratégico de la integridad en las regiones colombianas. De este modo, las CRM no solo pueden fortalecer el sistema de integridad, sino también contribuir al desarrollo regional incluyente y sostenible y, en última instancia, a construir confianza en la legitimidad del Estado.

OECD

Countering Fraud in Social Benefit Programmes



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This report takes stock of approaches taken by public organisations to counter external fraud in social benefit programmes (SBP) and suggests areas for improvement. It provides insights on preventive and detective measures, and promotes a risk-based approach to addressing fraud and error in SBPs in line with the OECD Recommendation of the Council on Public Integrity. It explores how public organisations can leverage data-driven approaches to improve fraud detection, and how strengthening evaluation activities can promote continuous improvement of anti-fraud measures.

OECD

Fraud and corruption in European Structural and Investment Funds

Scan to read

Fraud and corruption are undermining the impact of the European Structural and Investment (ESI) Funds. Recent high-profile cases have resulted in protests and loss of public trust. Not only do fraud and corruption divert taxpayers' money away from investments that promote job creation and socio-economic development, they can also result in unfinished or poor quality works and services that pose a threat to citizens' well-being and safety.

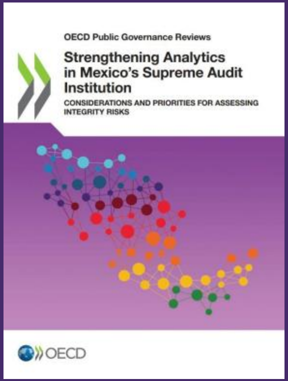
It is difficult to measure the extent of undetected fraud to complement official statistics. However, based on estimates from detected cases alone, over EUR 390 million every year are misappropriated from the structural funds.

This guide raises awareness of not only fraud and corruption schemes affecting ESI Funds, but also preventive actions to avoid a "pay and chase" model.

OECD

Strengthening Analytics in Mexico's Supreme Audit Institution

Considerations and Priorities for Assessing Integrity Risks



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This report explores ways for Mexico's supreme audit institution, Auditoría Superior de la Federación (ASF), to strengthen its use of analytics. While the report focuses on the use of data to enhance the detection of integrity risks, it also recognises the implications of better analytics for the ASF's broader digital transformation strategy. It offers a range of proposals for enhancing ASF's data governance and embedding analytics into strategic initiatives. It also looks at building ASF's analytics capacity, including addressing integrity considerations through better co-ordination, digital skills development and nurturing a data-centric culture.

Fortaleciendo la Analítica en la Institución de Fiscalización Superior de México

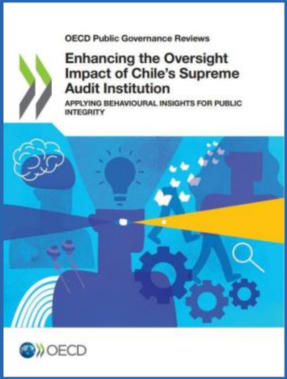
Consideraciones y Prioridades para la Evaluación de Riesgos de Integridad

Escanee para leer la publicación en español

Este informe analiza la forma como la institución de fiscalización superior de México, la Auditoría Superior de la Federación (ASF), puede optimizar su uso de la analítica de datos. Si bien el informe se concentra en el uso de datos para mejorar la detección de riesgos de integridad, también reconoce las implicaciones de un mejor uso de la analítica para la estrategia general de transformación digital de la ASF. Asimismo, proporciona una serie de propuestas para optimizar la gobernanza de datos de la ASF e incorporar la analítica a sus iniciativas estratégicas. Finalmente, evalúa el impulso a las capacidades analíticas en la ASF, incluyendo el abordaje de consideraciones sobre integridad a través de una mejor coordinación, el desarrollo de habilidades digitales y la promoción de una cultura basada en datos.

Enhancing the Oversight Impact of Chile's Supreme Audit Institution

Applying Behavioural Insights for Public Integrity



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The impact of the work of supreme audit institutions (SAIs) largely depends on the ability and willingness of the audited entities to implement the changes suggested in the audit reports issued by the SAIs. Applying behavioural insights (BI) can help SAIs promote the uptake of their audit reports and recommendations. BI is a perspective based on psychology, cognitive science, and social science that takes into account how humans actually make choices, and can be used to help design better policies. The report analyses how the SAI of Chile, the Comptroller General of the Republic (CGR), produces audit reports and monitors their follow-up. Based on this analysis, the report identifies and discusses challenges hampering the timely follow-up and identifies opportunities to use behavioural insights to address them. Ultimately, a behaviourally informed review of the auditing and follow-up process could help significantly improve the added value of the CGR's work and thus the effectiveness and efficiency of the public administration in Chile.

OCDE

Fortaleciendo el impacto de la Contraloría de la República de Chile

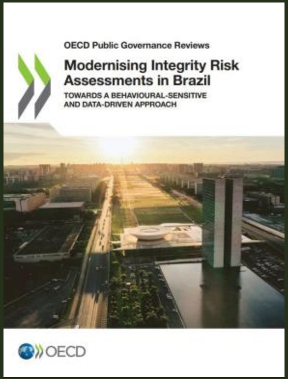
Lecciones de las Ciencias Conductuales para la Integridad Pública

Escanee para leer la publicación en español

El impacto del trabajo de las entidades fiscalizadoras superiores (EFS) depende en gran medida de la capacidad y de la voluntad de las entidades auditadas para implementar los cambios sugeridos en los informes de auditoría emitidos por las EFS. La perspectiva de las ciencias conductuales puede ayudar a las EFS a promover la adopción de sus informes y de las recomendaciones de auditoría. Se trata de una perspectiva basada en la psicología, la ciencia cognitiva y las ciencias sociales que tiene en cuenta cómo las personas toman decisiones y puede usarse para diseñar mejores políticas. El informe analiza cómo la EFS de Chile, la Contraloría General de la República (CGR), produce informes de auditoría y monitorea su seguimiento. Con base en este análisis, el informe identifica y analiza los elementos que dificultan el seguimiento oportuno e identifica oportunidades para abordarlos gracias a lecciones aprendidas de las ciencias conductuales. Una revisión del proceso de auditoría y seguimiento informada por esta perspectiva podría ayudar a mejorar significativamente el valor agregado del trabajo de la CGR y, por lo tanto, la eficacia y eficiencia de la administración pública en Chile.

Modernising Integrity Risk Assessments in Brazil

Towards a Behavioural-sensitive and Data-driven Approach



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The OECD Recommendation on Public Integrity puts risk management at the heart of any strategy or approach to ensure and promote public integrity. This report reviews the current integrity risk assessment methodology in the Brazilian federal executive branch through the lens of behavioural insights and the use of data. After presenting the methodology and analysing the challenges related to its implementation, the report provides three concrete avenues for strengthening and modernising the current approach: acknowledging and addressing cognitive and social barriers, leveraging ongoing efforts to improve the use of data and analytics for preventive purposes, and strengthening the organisational support to integrity risk management to promote a risk management culture in public entities of the federal executive.

OCDE

Modernizando a avaliação dos riscos para a integridade no Brasil

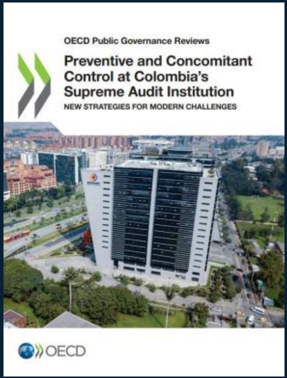
Rumo a uma Abordagem Comportamental e Orientada por Dados

Leia o QR code para acessar a publicação em português

A Recomendação da OCDE sobre Integridade Pública coloca a gestão de riscos no centro de qualquer estratégia ou abordagem para garantir e promover a integridade pública. Este relatório analisa a metodologia atual de avaliação de riscos para a integridade no Poder Executivo federal brasileiro, sob a ótica de insights comportamentais e do uso de dados. Após apresentar a metodologia e analisar os desafios relacionados à sua implementação, o relatório fornece três caminhos concretos para o fortalecimento e modernização da abordagem atual: reconhecer e enfrentar barreiras cognitivas e sociais, alavancar esforços contínuos para melhorar o uso de dados e análises para fins preventivos e fortalecer o apoio organizacional à gestão dos riscos para a integridade, promovendo uma cultura de gestão de riscos nas instituições públicas do Poder Executivo federal.

Preventive and Concomitant Control at Colombia's Supreme Audit Institution

New Strategies for Modern Challenges



Scan to read

Supreme audit institutions can contribute to promoting substantial improvements in public management. In Colombia, the Office of the Comptroller General of the Republic (CGR) has implemented a new preventive and concomitant control function that identifies risks while projects and budgets are being executed. This report reviews the reform so far and highlights its potential for strengthening the public administration and thus enhancing the impact and relevance of CGR's work. It addresses strategic considerations and provides recommendations on issues such as how to improve internal co-ordination within the CGR, promote behavioural changes, improve co-ordination with internal control units, and use data and innovative technologies for auditing. The report also points to the need for a sound and long-term fiscal management policy in Colombia.

El Control Preventivo y Concomitante de la Entidad Fiscalizadora Superior de Colombia

Estrategias Modernas para Nuevos Desafíos

Escanee para leer la publicación en español

Las entidades fiscalizadoras superiores pueden contribuir a lograr mejoras sustanciales en la gestión pública. En Colombia, la Contraloría General de la República (CGR) ha implementado una nueva función de control preventivo y concomitante que identifica riesgos durante la ejecución de proyectos y presupuestos. Este informe revisa el estado de la reforma hasta este momento y destaca su potencial para fortalecer la administración pública y así mejorar el impacto y la relevancia del trabajo de la CGR. Aborda también consideraciones estratégicas y proporciona recomendaciones sobre cuestiones tales como mejorar la coordinación interna dentro de la CGR, promover cambios comportamentales, mejorar la coordinación con las unidades de control interno y utilizar datos y tecnologías innovadoras para la auditoría. El informe también señala la necesidad de una política de gestión fiscal sólida y de largo plazo en Colombia.

Enhancing Public Accountability in Spain Through Continuous Supervision

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Spain has undertaken a series of reforms over the last decade to strengthen the government's ability to deliver high-quality services to citizens and businesses, while enhancing transparency and accountability. One major effort spearheaded by the National Audit Office (Oficina Nacional de Auditoría or ONA) is the continuous supervision system (SSC), a risk-based methodology that acts as a litmus test for the financial health, effectiveness and sustainability of public institutions. Drawing on interviews, a comparative analysis of leading practices, and research, this report provides recommendations to support the ONA in further strengthening its management of the SSC by improving its strategy, use of data, and co-ordination mechanisms across government.

OCDE

Mejora de la Responsabilidad Pública en España Mediante la Supervisión Continua

Escanee para leer la publicación en español

En la última década, España ha llevado a cabo una serie de reformas para fortalecer la capacidad de la administración de prestar servicios de alta calidad a los ciudadanos y a las empresas, fomentando así la transparencia y la rendición de cuentas. Uno de los principales esfuerzos encabezados por la Oficina Nacional de Auditoría (ONA), entidad dependiente de la Intervención General de la Administración del Estado (IGAE), es el sistema de supervisión continua (SSC), una metodología basada en análisis de riesgos que actúa como prueba de fuego para la salud financiera, y la eficacia y la sostenibilidad de las instituciones públicas. Basándose en entrevistas, un análisis comparativo de las principales prácticas e investigaciones posteriores, este informe ofrece recomendaciones para apoyar a la ONA en el fortalecimiento de su gestión del SSC mediante la mejora de su estrategia, el uso de datos y los mecanismos de coordinación a nivel gubernamental.

Countering Public Grant Fraud in Spain

Machine Learning for Assessing Risks and Targeting Control Activities

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In the wake of the COVID-19 pandemic, governments face both old and new fraud risks, some at unprecedented levels, linked to spending on relief and recovery. Public grant programmes are a high-risk area, where any fraud ultimately diverts taxpayers' money away from essential support for individuals and businesses. This report identifies how Spain's General Comptroller of the State Administration (Intervención General de la Administración del Estado, IGAE) could better identify and control for grant fraud risks. It demonstrates how innovative machine learning techniques can support the IGAE in enhancing its assessment of fraud risks in grant data. It presents a working risk model, developed with datasets at the IGAE's disposal, and maps datasets it could use in the future. The report also considers the preconditions for advanced analytics and risk assessments, including ways for the IGAE to improve its data governance and data management.

OCDE

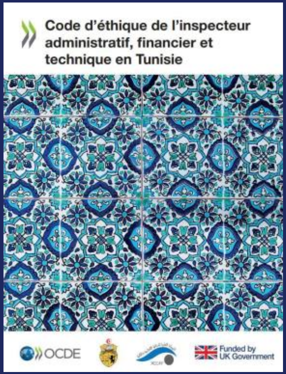
La Lucha contra el Fraude en las Subvenciones Públicas en España

Aprendizaje Automático para Evaluar los Riesgos y Orientar las Actividades de Control

Escanee para leer la publicación en español

Tras la pandemia del COVID-19, los gobiernos se enfrentan a riesgos de fraude tanto antiguos como nuevos, algunos de ellos a niveles sin precedentes, relacionados con el gasto en socorro y recuperación. Los programas de subvenciones públicas son un área de alto riesgo, en la que cualquier fraude acaba desviando el dinero de los contribuyentes de las prestaciones indispensables para los particulares y las empresas. Este informe identifica cómo la Intervención General de la Administración del Estado (IGAE) podría identificar y controlar mejor los riesgos de fraude en las subvenciones. Demuestra cómo las técnicas innovadoras de aprendizaje automático pueden ayudar a la IGAE a mejorar su evaluación de los riesgos de fraude en los datos de las subvenciones. Presenta un modelo de riesgo de trabajo, desarrollado con conjuntos de datos a disposición de la IGAE y mapea conjuntos de datos que se podrían utilizar en el futuro. El informe también considera las condiciones previas para la analítica avanzada y las evaluaciones de riesgo, incluyendo las formas en que la IGAE puede mejorar su gobernanza y gestión de datos.

Code d'éthique de l'inspecteur administratif, financier et technique en Tunisie



Scanner pour lire en français

Le présent code d'éthique (ci-dessous nommé « le code ») s'adresse au métier d'inspecteur administratif, financier et technique en Tunisie. Il s'agit d'un métier en émergence qui prend de plus en plus la forme d'une profession à part entière. Ce métier est appelé à jouer un rôle primordial dans la mise en œuvre de la politique de l'État en matière de gouvernance et de lutte contre la corruption et les actes de mauvaise gestion et de mauvaise conduite. Les inspections départementales qui sont bien implantées dans le paysage administratif peuvent jouer un rôle crucial dans le dispositif de contrôle interne et constituent des entités dédiées à la fois à la détection et à la prévention de la corruption. Les missions d'inspection ont une double portée : elles peuvent avoir une dimension préventive sous forme de missions de contrôle régulier conduisant à la détection des anomalies de gestion, comme elles peuvent conduire à la détection d'actes de corruption et de malversation. Dans le premier cas, ces missions conduisent à des recommandations qui sont de nature à renforcer le système de gouvernance de la gestion publique, tandis que dans le second cas les missions suggèrent des mesures de poursuites administratives et pénales contre les auteurs des actes en question.

Guide méthodologique de l'inspecteur administratif et financier en Tunisie

Scanner pour lire en français

Le guide est un outil méthodologique permettant aux inspecteurs d'apporter une assurance raisonnable quant à la conformité des pratiques et actes de gestion courante par rapports aux référentiels de procédures, de normes et réglementations en vigueur, et de mener à bien leurs tâches.

C'est un référentiel pour les inspecteurs, concevant, d'une part, un volet « Généralités » englobant toutes les données théoriques de base que doivent maîtriser les inspecteurs en matière de méthodologie, de techniques et d'outils, et d'autres part, un volet « pratique » en tant qu'outil orienteur pour la conduite des missions d'inspection programmées qu'ils sont amenés à réaliser dans le cadre de leurs prérogatives.

Le guide a été élaboré de manière à faciliter la compréhension des concepts de base relatifs à la méthodologie, aux outils et techniques de contrôle. Il présente également de manière très explicite le processus de l'exécution d'une mission d'inspection (planification, conduite et compte rendu).

Morocco's Supreme Audit Institution

A Joint Learning Initiative for Improving Governance Through External Audit

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Implementing reforms requires a number of preconditions, such as commitment from leadership, effective coordination of key actors and reinforcement of institutional capacity. Building on the series of workshops, seminars and interviews carried out in 2015-16, this Joint Learning Initiative explored ways the Moroccan Court of Accounts could improve how it approaches its work (Strategy) and how it executes in key areas (Action). The report covers these two areas, and provides further considerations within each section.