

UNDESA

The Department of Economic and Social Affairs of the United Nations Secretariat is a vital interface between global policies in the economic, social and environmental spheres and national action. The Department works in three main interlinked areas: (i) it compiles, generates and analyses a wide range of economic, social and environmental data and information on which States Members of the United Nations draw to review common problems and to take stock of policy options; (ii) it facilitates the negotiations of Member States in many intergovernmental bodies on joint courses of action to address ongoing or emerging global challenges; and (iii) it advises interested Governments on the ways and means of translating policy frameworks developed in United Nations conferences and summits into programmes at the country level and, through technical assistance, helps build national capacities.

INTOSAI

The International Organization of Supreme Audit Institutions (INTOSAI) is the global, autonomous, independent and non-political umbrella organization for external government auditing. INTOSAI provides an institutionalized framework for Supreme Audit Institutions (SAIs) to promote the development and transfer of audit-related knowledge, improve government auditing worldwide and enhance professional capacities of member SAIs in their respective countries. INTOSAI is a non-governmental organization with special consultative status with the UN Economic and Social Council (ECOSOC) pursuing the objective to promote the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs.

The fight against corruption – along with the independence of SAIs, the elaboration and implementation of International Standards of SAIs (ISSAIs), Capacity Building of SAIs, the demonstration of value and benefits of SAIs and the enhancement of INTOSAI communications – is one of INTOSAI's strategic priorities.

Collection of Important Literature on
Strengthening Capacities of Supreme Audit
Institutions on the Fight against Corruption

A UN-INTOSAI Joint Project

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“Government audit as exercised by SAIs helps create transparency, makes risk visible, and builds robust and effective internal controls to contribute specifically to the prevention of corruption in line with the spirit of the United Nations Convention against Corruption (UNCAC). By reporting their audit findings and recommendations to Parliament and publicizing them through various channels, SAIs create a climate of transparency that largely contributes to detecting and more importantly preventing corruption. SAIs raise public awareness for financial management issues, they furnish valuable, reliable and objective information on government activity, thereby allowing the citizens to hold their governments accountable.”

“It is hoped that this collection provides an important opportunity for all the stakeholders – governments, international organizations, accountability and transparency community including SAIs and internal audit units, scholars and citizens – to heighten their awareness on the issue of fighting corruption. It is also hoped that this collection contributes to strengthening capacities of SAIs on their fight against corruption, which will prove to be an important step towards the ultimate goal of achieving sustainable development. By taking an overview on what has been done, we may also gain valuable insight on what needs to be done in the future.”

Note: Symbols of United Nations documents are composed of capital letters combined with figures.