Enhancing the role of
Supreme Audit Institutions (SAIs)
in preventing and combating corruption

Supreme Audit Institution of UAE

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Content

- **The main tasks of Supreme Audit Institutions (SAIs).**

- **How the role of SAIs can be enhanced?**

The main tasks of SAIs

1- Security of public funds and make sure that financial resources and assets are used effectively, economically, efficiently and in compliance with existing rules and regulations.

2- Strengthening the accountability, transparency and integrity of government and public sector entities.

3- Enhance the development of sound financial management as well as effective governance structure.

4- The communication of information to public authorities and the general public through the publication of objective reports.

How the role of SAIs can be enhanced?

1-   Independence.

- Independence of SAIs
- Independence of the members and officials of SAIs.
- Financial and managerial/administrative independence.

2-   Sufficiently broad mandate and full discretion, in the discharge of SAI functions.

How the role of SAIs can be enhanced?

3-   Unrestricted access to information.

4-   The right and obligation to report on their work.

5-   The freedom to decide on the content and timing of audit reports and to publish and disseminate them.

6-   The existence of effective follow-up mechanisms on SAIs recommendations.

How the role of SAIs can be enhanced?

7-   Carrying out audits to ensure that government and public sector entities are held accountable for their stewardship over, and use of, public resources.

8-   Reporting on audit results and thereby enabling the public to hold government and public sector entities accountable.

9-   Being responsive to changing environments and emerging risks.

How the role of SAIs can be enhanced?

10-	Providing a means for whistleblowers to report instances of wrongdoing.

11-	Cooperating with other law enforcement bodies in the fight against corruption.

12 -	Communicating effectively with stakeholders.

13-	Use of Technology & Advanced Data Analytics.

Thank You