

THE SUPREME AUDIT INSTITUTION CAN CONTROL THE CORRUPTION OR NOT?

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Abstract: *The Supreme Audit Institutions contribute to fighting against corruption through audit works but so far, there is very little discussion of the role of the Supreme Audit Institution in reducing and combating corruption. Taking this into account, we considered relevant to analyze the influence of institutions in reducing/control corruption in the state of EU. Using an statistical method we built the econometric models of simultaneous equations to examine interactions between the existence and the activity of the Supreme Audit Institutions and the control of corruption. The result indicates that after controlling other factors, the more extensive the work of the Supreme Audit Institutions, the more it contributes to reduce corruption. The activity of the Supreme Audit Institutions is positively influenced by the independence held in each country and finally, the work of the Supreme Audit Institutions and the control of corruption affect the quality of the life of taxpayers so that we can say that the activity of the Supreme Audit Institutions and the effective control of corruption are positively associated with a better quality of life.*

Keywords: Supreme Audit Institution; corruption; auditors; activity; independence; effectiveness; control.

JEL classification: M42

1. Introduction

The Supreme Audit Institutions contribute to fighting against corruption through audit works (ISSAI 5700). From a historical point of view, the Supreme Audit Institutions were established to meet the financial audit function, namely to provide assurance that the financial statements reflect properly the income received and expenditure incurred and to determine whether public entities have the skills required for operations and acts carried out in accordance with relevant laws and regulations. Over the time, but more in the last 20 years, the demands on the activities of the Supreme Audit Institutions have expanded to include considerations on economy, efficiency and effectiveness of the work of the government bodies. Citizens and their elected representatives require increasingly more as institutions go beyond ensuring compliance, to evaluate the performance

of the governing process, the value for money achieved by government transactions and to prevent or control corruption.

So far, in the specific literature there is very little discussion of the role of the Supreme Audit Institution in reducing and combating corruption. United Nations Office for Drug Control and Crime Prevention in Vienna is at the top of the campaign against corruption. It has published a series of papers in the specific literature on corruption and a manual on anti-corruption policy, which identified 30 tools to fight corruption, but the audit is not part of this list and can be found in the manual just in one page dedicated to the profession.

The Journal of the external audit of INTOSAI, the most prestigious publication among public auditors worldwide, has published only two articles on corruption during the years 2000-2005⁷ (Akram, 2006). During the period 2006-2013 we found a single publication⁸ in the journal on the role of public audit in fighting corruption.

Just a few studies study the relationship between public external audits and corruption (Akram, 2006; Olken, 2007; Blume and Voigt, 2011) or on the way the public external audit can help reduce corruption (Dye and Stapenhurst, 1998; Liu, J., Lin, B., 2012).

Therefore, taking into account all these aspects, we started a study where we identify the position that the Supreme Audit Institutions have as far as corruption is concerned (Tara et al., 2016:217), using a statistical method. The main research hypothesis from which we start is: *The Supreme Audit Institutions increase government's efficiency and reduce the level of perception of corruption.* Using a sample of data for the period 2002-2011, we built the econometric models of simultaneous equations to examine interactions between the existence and the activity of the Supreme Audit Institutions and the perceived level of corruption, at regional level (Tara et al., 2016:237). The results of the study indicate that the Supreme Audit Institutions of the European Union contribute significantly to the improved efficiency of government's activity and have a significant influence on the perceived level of corruption in the region (Tara et al., 2016:238).

Taking into account the results, we considered relevant to analyze the influence of institutions in reducing/control corruption.

2. The Supreme Audit Institutions work in conjunction with the control of corruption

The role of the Supreme Audit Institutions in the control and prevention of corruption is recognized since the founding principle, the Lima Declaration, which states that they must have an appropriate mandate allowing them to contribute effectively to the fight against fraud and corruption. Also in the specific literature (Magnus, 1999; AJGA, 2010) and in the context of the 16th INCOSAI meeting, held in Montevideo in 1998, it was emphasized that the Supreme Audit Institutions can and must make an effort to create an unfavorable environment for fraud and corruption in the countries they belong to. This is why the Supreme Audit

⁷ Sparberg, D., "Fighting Corruption and Fraud", *IJGA*, Washington (27:3), July 2000, pp 10-12; & Siame, F.M., "Contributions and Challenges in the Fight Against Corruption – an Auditor General's Perspective," *IJGA*, (29:4), October 2002, pp.7-9.

⁸ BusseKlaus-Henning "The SAI's Role in Combating Corruption" *IJGA*, Washington(34:3), July 2007, pp8-11.

Institutions should consider fraud and corruption important issues affecting in different ways the society.

As a result, the Supreme Audit Institutions, through effective work and through various preventive measures, can be key institutions in controlling the corruption. On the one hand, the auditors are experts in detecting fraudulent financial reporting, which makes them effective in investigating corruption that can occur. On the other hand, non-transparent practices discouragement effect can be intensified by the Supreme Audit Institutions, by the results of the audit reports presented to the public and by making more responsible those who are involved and responsible for the work done (Hu, 2005; Gong, 2010).

However, not to be forgotten is the fact that in fighting against corruption, the Supreme Audit Institutions are not part of the first line, except if they are anti-corruption agencies, too (AJGA, 2010). Their role is contributory, through checking accounts functions, regulatory compliance, promoting accountability, transparency and good governance. Effective execution of these functions has the effect of discouraging and detecting corruption.

3. Development of hypotheses

In this point of the analysis, it is interesting to note how the Supreme Audit Institutions can succeed to fulfill the objective of reducing/control corruption? Moreover, which are the conditions necessary for the Supreme Audit Institutions to combat or control corruption? To answer our questions, the main research hypothesis from which we start is:

- *H1. The more extensive the work of the Supreme Audit Institutions, the most it contributes to the reducing/control of corruption;*

And we make the following research assumptions:

- *H1.1 The activity of the Supreme Audit Institutions is positively influenced by the independence detained in each country.*
- *H1.2 Corruption control is significantly influenced by the reporting manner of the Supreme Audit Institutions.*

World Bank, in its report on the *Features and functions of the Supreme Audit Institutions*, highlights a number of crucial elements for the organization to be successful in reducing corruption (World Bank, 2001: 3), among which:

- *Environment support or institutional environment* - the Supreme Audit Institutions operate in a broad institutional framework, so that the efficiency of the activity can be maximum only to the extent that the activity is allowed and the use of reports is made in order to promote accountability.

Other relevant aspects of the institutional environment in specific literature, refer to the freedom of the press, independent courts existence, the existence of several Supreme Audit Institutions within the same country, the existence of other institutions or organizations that may complete the external public audit work or it is even possible that there may be a competition between external audit of public and private domain (Blume and Voigt, 2011).

- *Clear mandate* - the mandate of the Supreme Audit Institutions must be anchored in well-established rules because it could have a significant

effect on the behavior of its representatives and should include information on the independence of auditors, reporting responsibilities, field of application of such audits and entities to be audited (World Bank, 2001).

Other aspects of the mandate of the Supreme Audit Institutions are to be found in the specific literature (Blume and Voigt, 2011) which identifies a number of questions that should be considered, such as:

- The mandate is limited to ex-post audits or audit is extended to ex-ante? At least theoretically, the mandate of which includes ex-ante audit could prevent many cases of entirely unnecessary spending.

- Once the audit activity report is prepared by the Supreme Audit Institution, it is available to the public with all its elements? The probability of government bodies to change their behavior, due to public scrutiny, appears to be higher than if the audit report remains a secret document of the executive power.

- Is the Supreme Audit Institution competent to sanction governmental organizations, for improper handling of public money? The mere threat of being punished may be sufficient to induce the appropriate behavior.

- *Independence* - is a key feature of the Supreme Audit Institutions, which can be crucial. To be effective in fighting against corruption, they must first be fully independent of national governments, although sometimes it is tried to restrict this independence (Gijs de Vries, 2012).

According to specific literature (Blume and Voigt, 2011), the independence of the Supreme Audit Institutions will be determined by institutional details like the following:

- *the authority* to receive all information needed for a proper audit;

- *the period and the procedure of appointing auditors* - the possibility to renew the mandate may make the auditors more independent, but the possibility of renewal can tempt them to respond to the interests of those who have the power re-appointment.

- *the dismissal of auditors* - where government members are dissatisfied with the findings of the Supreme Audit Institution, they can easily obtain their dismissal, this would be detrimental to the independence and effectiveness of the final audit reports;

- *the remuneration of auditors* - can determine the quality of the members of the institution;

- *the available budget* - may determine the efficacy and opportunities to benefit from advanced training methods to keep up with the latest developments in the field, etc.;

- *the constitutional guarantee* - if the mandate and independence are guaranteed by the Constitution, it becomes more difficult to make major changes than in the case of ordinary laws. Therefore, the necessary independence of auditors becomes more credible.

- *The exchange of knowledge and experience* - the international exchanges of ideas and knowledge can be beneficial because through them one can get an improvement in audit activities, harmonization of standards, promoting of best practices and in general can help the Supreme Audit Institutions in the fulfillment of their mandates.

International congresses and training seminars, regional conferences and interregional and international publications can promote the development of audit work. Moreover, the Supreme Audit Institutions should work closely with

government agencies to achieve the exchange of skills, perspectives and to increase the chances of discovery and mitigation of corruption.

- *Adherence to international auditing standards* - audits are more effective when the Supreme Audit Institutions comply with professional standards promulgated by INTOSAI or other international bodies of professional accounting.

As a result, although preventing corruption is not an explicit responsibility of the Supreme Audit Institutions, through the work carried by them, they can detect fraud and abuse, ie corruption. The activities of the Supreme Audit Institutions, the promoting of a sound financial management, based on a reliable reporting and internal controls can detect and prevent corruption, as they promote transparency and accountability in government programs and actions.

A series of surveys conducted in EU countries shows that many citizens do not trust their governments always acting in the public interest. Instead, the Supreme Audit Institutions in the entire region of the Union appear among the most powerful institutions (the Open Budget Index 2010, Transparency International, 2012) and are perceived as independent guardians of the public interest, well placed to promote transparency and ethical behavior within their jurisdiction (Sahgal, 1996 quoted in Dye and Stapenhurst, 1998).

So, the obvious question that we get is: *which are the reasons for this confidence in the work of the Supreme Audit Institutions?* According to Stelzer (2010), external public audit contributes to a country's development objectives. Firstly, on a national level, it fights against corruption, fraud and aims to improve the public financial management. Secondly, it invests savings in order to gain stronger institutions and improving of the public services. Therefore, the result consists in increasing public confidence in government enterprises and a better quality of life.

- *H1.3 The activity of the Supreme Audit Institutions and effective control of corruption are positively associated with a better quality of life.*

The results of the report made by Transparency International (2012), held in Europe in 2011, bring together the assessments of 25 National Integrity Systems and show that the Supreme Audit Institutions seem to be among the strongest in the system because they have the resources necessary to conduct business - which is why they are perceived as independent. These findings are confirmed by the Open Budget Index's assessment (2010)⁹ according to which, in most European countries, the Supreme Audit Institutions are generally quite strong. However, there are some exceptions to this trend and it is interesting to note that these findings correlate with the countries most affected by the financial crisis. In Greece, Portugal, Romania and Spain, the Supreme Audit Institutions operate well below the regional average (Transparency International 2012:11).

3.1. Defining variables and analysis of data collected

Regarding the activity of the Supreme Audit Institutions, we chose the variables ARR (institutional arrangements to ensure the independence of the Supreme Audit Institutions), TRAC (the extent to which the recommendations are implemented), SUBJ (the selection of audit topics) from the study developed by

⁹ Only 13 of the countries members of EU, and Norway were included in OBI-2010

the World Bank in collaboration with the OECD (OECD / Worldbank, 2003), and *ACTIVITY* (pre-audit and post-audit),

The last two variables that reflect the work of the Supreme Audit Institutions took inspiration from the National Audit Office study elaborated (2005) on the external public audit in EU countries. The study was conducted for the first time in 1996 and in 2001 and in 2005 has been updated. From this study, we identified two variables that we have not found in the specific literature, but we considered relevant to our ultimate goal.

- *ACTIVITY* defines the entire work of the public external audit, which should reduce losses and inefficiencies. Basically, a stronger audit activity includes both pre-audit and post-audit, so we expect to find a greater control of corruption where there is a larger scale activity. The variable can range between 0.25 and 1.
- *REPORTS* show for each Supreme Audit Institution to what extent are considered the audit reports by the legislature. The minimum value of the variable is 0 (where audit reports are not considered at all by the legislature) and maximum 1 (in which case they are considered by all possible manners). Each answer for the four questions found at the level of the Supreme Audit Institutions gets the value 0.25.

Following the study of Blume and Voigt (2011) and Tara et al. (2016), we use governance indicators (detailed by the World Bank) to operationalize government corruption:

- *GRAFT* - Control of Corruption, measures the success of a company in an environment in which fair and predictable rules are at the basis of social and economic interaction with the perceptions of corruption. At the same time, the indicator measures the extent to which public power is exercised for private gain (included large and small forms of corruption) and "the seizure" of the state by elites and private interests;
- *VOAC* - Voice and Accountability refers to the perceptions of the extent to which a country's citizens are able to participate in selecting their government and freedom of expression, freedom of association and freedom of the press (Kaufmann *et al*, 2003).

According to previous results (Tara et al., 2016), the existence of the Supreme Audit Institutions influences the perceived level of corruption and government's effectiveness. However, their mere existence is not enough to play a significant role in controlling or reducing corruption. The assembly of activities of the Supreme Audit Institutions, audit type or the way in which audit reports are used by the legislature are aspects that can make the difference between institutions that help control corruption and those that do not affect at all its existence.

For our main hypothesis: *The more extensive the work of the Supreme Audit Institutions, the most it contributes to the reducing/control of corruption*, we chose the econometric model with simultaneous equation:

$$ACTIVITY_{it} = a_0 + a_1 GRAFT + a_2 MAND + a_3 ARR + a_4 MOD + a_5 REPORTS + a_6 LYP + a_7 VOAC + \eta_{it} \quad (1a)$$

$$GRAFT_{it} = a_0 + a_1 ACTIVITY + a_2 MAND + a_3 TRAC + a_4 SUBJ + a_5 REPORTS + a_6 VOAC + a_7 OPEN + \varphi_{it} \quad (1b)$$

3.2. Correlation

According to our graph, shown in Figure 1, the two dependent variables - ACTIVITY (public external audit activity as a whole) and GRAFT (control of corruption) -there is a direct correlation, relatively strong and possible of linear shape. This interpretation is subjective, given that variable ACTIVITY takes quite close values in all the Supreme Audit Institutions analyzed. Whereof, our analysis covers two-simultaneous equations in which the dependent variables are influenced by a number of other factors.

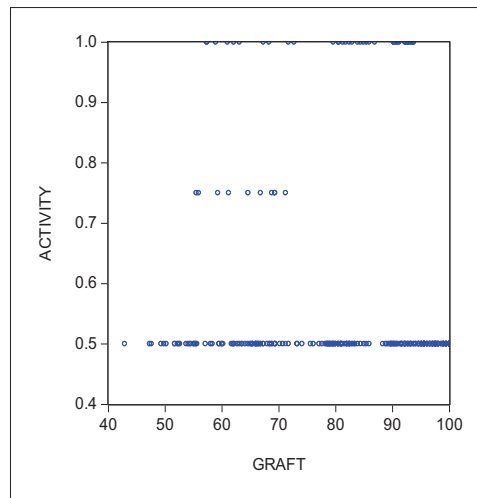


Figure 1. The cloud of points that reflect the possible correlation between variables GRAFT and ACTIVITY

Source: projected by the author

Figure 2 shows the point cloud illustrating the correlation between the mandate of the Supreme Audit Institutions (MAND) and its activity (ACTIVITY) and, respectively, the control of corruption (GRAFT).

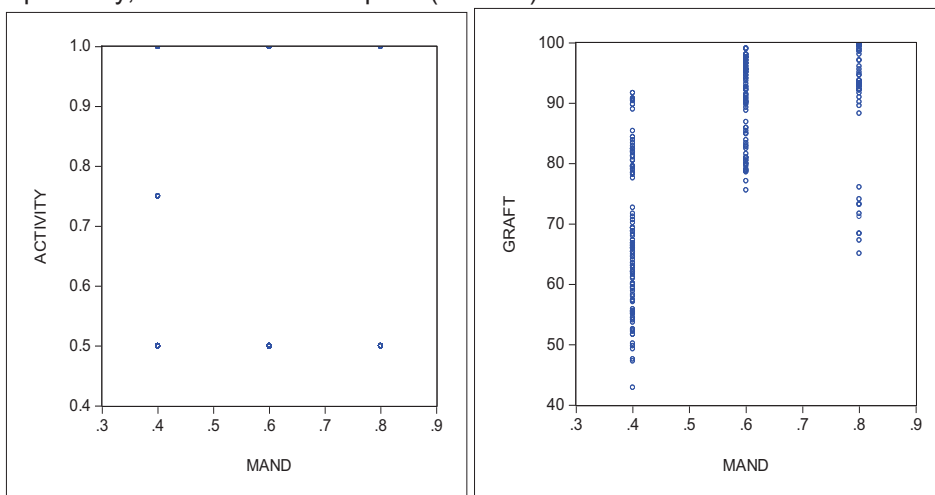


Figure 2. The cloud of points between the values of the variable MAND and ACTIVITY, respectively GRAFT (period 2002-2011)

Source: projected by the author

Since the total number of pairs of values recorded by the MAND, ARR, MOD, and ACTIVITY REPORTS variables, is relatively small, the point cloud has an aspect that does not identify a clear form of the link between them. In conclusion, we postulated that the shape is a linear relationship, and then this hypothesis will be confirmed or refuted by the results of the estimation. The appearance of the cloud of points between the variables GRAFT and MAND suggests that there is a direct correlation, relatively strong and possible of linear shape. As far as the other variables regarding the Supreme Audit Institutions are concerned, as in the case above, the cloud of points has an aspect that does not allow identifying a clear form of a link, so that between GRAFT and SUBJ, respectively REPORTS, the link appears to be one linear, direct, of low or medium intensity. For this reason, we start from the assumption that the relationship between variables is linear, following that the assumption to be validated or not. Table 1 shows the results of estimating model parameters with simultaneous equations (1a) and (1b).

Variables	Expected effect of correlation	ACTIVITY	GRAFT
Constant			-22,81520* (0,0000)
MAND	+/+	0,233728* (0,0079)	6,639522** (0,0102)
ARR	+	-0,312501* (0,0000)	
MOD	+	0,183639* (0,0000)	
OPEN	+		1,72E-05** (0,0400)
TRAC	+		1,547063 (0,1048)
SUBJ	+		14,69859* (0,0069)
GRAFT	-	-0,009393* (0,0000)	
REPORTS	+/+	0,137215* (0,0038)	0,372293 (0,8069)
VOAC	+/+	0,016018* (0,0000)	1,210050* (0,0000)

LYP	+	-9,51E-07 (0,1097)	
ACTIVITY	-		-13,73173* (0,0000)
N		270	270
R-squared		0,374834	0,922242
Adjusted R-squared		0,360571	0,920165
S.E. of regression		0,144220	4,237987
Durbin-Watson stat		0,281787	0,753569
Mean dependent var		0,583333	81,01926
S.D. dependent var		0,180355	14,99898
Sum squared resid		5,470207	4705,659

Table 1. Multiple equations system estimation results on the correlation between the activity of the Supreme Audit Institutions and Corruption Control
Source: projected by the author

Note: values in brackets represent the values of Student statistics

* - Statistically significant for a significance of 1% level

** - Statistically significant for a significance of 5% level

4. Conclusion

According to results, we can observe an inverse influence correlation between variables ACTIVITY and GRAFT. The result indicates that *after controlling other factors, the more extensive the work of the Supreme Audit Institutions, the more it contributes to reduce corruption* (GRAFT is lower). The result is in line with our expectations, considering that the majority of the Supreme Audit Institutions have adopted international auditing standards and, according to the Lima Declaration, they must have an appropriate mandate, enabling them to contribute effectively in the fight against fraud and corruption. Basically, this role of the Supreme Audit Institutions - to control and prevent corruption - is recognized from the moment of their creation.

For that role in reducing corruption to be achieved, the activity of the Supreme Audit Institutions (ACTIVITY) cannot take place if the institutional arrangements in which they carry on their activity are not compatible. As discussed in the theoretical part, the World Bank (2001) highlights a number of crucial elements for the organization to be successful in reducing corruption. In this case, we considered that the independence of the Supreme Audit Institution held within a country can be represented by its institutional arrangements, which in turn are made up of all the variables MAND, ARR, MOD and REPORTS. The results show a significant influence in a positive way, directly, of all variables upon the activity,

except the ARR variable, which influences the dependent variable in a reversed manner. The influence of the variable ARR in a reversed way, regarding the institution's independence from the executive, is not according to our expectations, given the fact that the work depends on the existing regulations and the freedom detained. As a result, despite the negative result of the ARR variable, we can say that the research hypothesis *H1.1: the activity of the Supreme Audit Institutions is positively influenced by the independence held in each country*, is confirmed.

In terms of control of corruption, GRAFT variable registered a negative value and therefore an outcome that is not consistent with our research hypothesis *H1.2 Control of corruption is significantly influenced by the reporting manner of the Supreme Audit Institutions*. The lack of influence of the variable REPORTS on corruption, surprised us, considering the fact that, according to theoretical analysis, this variable indicates the extent to which the legislature consider reports from the Supreme Audit Institutions (they are considered by a special commission, only locally or regionally or by the legislature as a whole), so the estimated result was positive. A possible cause for the irrelevant result may be the big difference between the Supreme Audit Institutions with regard to the reporting procedures and the valuing of the audit findings. The result is confirmed by TRAC variable, too, which has no significant influence on the dependent variable. *As long as there is no system for following the recommendations of the Supreme Audit Institutions very well established, they will not be considered by the legislature to the full*.

Finally, the work of the Supreme Audit Institutions and the control of corruption affect the quality of the life of taxpayers. We consider relevant the indicators LYP (per capita income) and VOAC (perceptions) to measure the quality of life in the countries analyzed. Regarding the activity of institutions, according to our results, it is significantly influenced by the VOAC variable that indicates the perception of the citizens regarding the freedom of expression. Not the same thing happens in the case of per capita income. According to empirical results, LYP has not a significant influence on the variable ACTIVITY. Nonparametric analysis of the empirical data (the point cloud's appearance suggests that between the variables that ACTIVITY and LYP, respectively VOAC there is a direct correlation, relatively strong and possible of a linear shape) and previous research results (Blume and Voigt, 2011) lead to a positive expected effect of correlation, given that it seems very likely that efficiency in the public sector (considered by us in this model as the activity of the Supreme Audit Institutions) has a potential impact on per capita income.

In terms of GRAFT variable, our theoretical analysis and correlation purposes of confirming expected for both variables were significantly influenced so VOAC and the LYP. Therefore, the hypothesis *H1.3: the activity of the Supreme Audit Institutions and the effective control of corruption are positively associated with a better quality of life*, is confirmed.

For all the detailed regarding the sample and the used variables please visit http://www.rcis.ro/images/documente/rcis52_14.pdf

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