

ANTI-CORRUPTION HELPDESK

PROVIDING ON-DEMAND RESEARCH TO HELP FIGHT CORRUPTION

GOOD PRACTICE FOR STRUCTURING SUPREME AUDIT INSTITUTIONS

QUERY

Please provide us with some good practice models for structuring an effective and non-partisan national auditing body. What would the structure look like, what should the profile of the staff be, and how would it interact with other branches of government?

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SUMMARY

Supreme Audit Institutions (SAIs) are the main public sector audit organisation in a country in charge of overseeing the overall management of public finances, and play an important role in the fight against corruption by helping to detect misuse of public resources. Country examples tend to indicate that factors such as institutional, financial and functional independence, integrity, transparency in the appointment and removal of auditors, level of resources (both in terms of financial resources and qualified staff) and effective reporting mechanisms have a major impact on the effectiveness of such institutions. SAIs also need to be supported by an enabling legal and institutional environment, including public access to information. Scandinavian countries as well as Slovenia, Latvia and Germany are usually referred to as demonstrating 'best practice' when it comes to Supreme Audit Organisations.

Moreover, coordination between SAIs and other institutions involved in anti-corruption-related activities, including those of other legal enforcement institutions and internal control entities, is essential. While best practices on how an SAI should be structured, organised and operated have been documented in the literature to a certain extent, less is known about effective models of coordination and cooperation between external audit institutions, internal control entities and anti-corruption agencies. Countries such as Bulgaria, Brazil and Indonesia have tried different approaches aimed at fostering cooperation and coordination among these institutions. However, such initiatives strongly depend on political will to be effective.

1 KEY CHARACTERISTICS OF SUPREME AUDIT INSTITUTIONS

Overview

Supreme Audit Institutions (SAIs) carry out the external audit of public sector bodies and, as such, are a key component of the formal system of financial accountability in most countries (DFID, 2005). Their main task is to examine whether public funds are spent economically, efficiently and effectively in compliance with existing laws. Well-functioning SAIs can play an important role in identifying waste and combating corruption (OECD, 2011).

As an umbrella organisation for the external government audit global community, the International Organisation of Supreme Audit Institutes ([INTOSAI](#)) develops and promotes professional standards for SAIs through its seven INTOSAI regional working groups across the world.

The first international standards ('Lima Declaration') on audit institutions were agreed and published by INTOSAI in 1997. The declaration defines the principle of independence of government auditing and promotes the proper and effective use of public funds, proper execution of administrative activities, transparency and openness, as well as the development of sound financial management.

Building on these principles, INTOSAI published in 2007 the so-called 'Mexico Declaration' which identifies eight 'pillars' underpinning the independence of external public auditing. These pillars include:

1. The existence of an appropriate and effective constitutional or statutory framework and *de facto* application of this framework.
2. The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties.
3. A sufficiently broad mandate and full discretion in the discharge of SAI functions
4. Unrestricted access to information.
5. The right and obligation to report on their work.
6. The freedom to decide the content and timing of audit reports and to publish and disseminate them.
7. The existence of effective follow-up

- mechanisms on SAI recommendations.
8. Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources.

Types of Supreme Audit Institutions

Several different public external audit models exist around the world. The three most common models systems are the Judicial or Napoleonic, the Westminster and the Board system.

Judicial or Napoleonic system

The SAI in the Judicial or Napoleonic system is usually known as the Court of Auditors and operates independently of the executive and legislative branches. The SAI in this case enjoys judicial function and mainly focuses on legality audit. Its auditors also have the power to impose sanctions or grant discharges. Staff members usually have a legal background and the head of the court is generally selected by other members of the court (DFID, no year).

The vulnerability of such a model to political influence is assessed by DFID as low, since members are usually judges and appointed for an indefinite period of time. However, there is a risk of lack of transparency if court hearings are not open or issues are not debated by Parliament. Moreover, the court's ability to effectively enforce its audit findings is also considered to be low.

Several Latin American countries, including Brazil and Colombia, some countries in Europe such as France, Spain, Portugal and Italy, as well as several Francophone countries in Africa and Asia, follow this model to a certain extent, with some degree of variation in terms of remits and structures.

The Westminster model

Under a Westminster model, the work of the SAI (National Audit Office) is linked to the system of parliamentary accountability (The World Bank, 2001). The National Audit Office mainly focuses on financial audits but performance audits can also be conducted (and are also carried out frequently).

The staff consists mainly of auditors and

accountants. The institution is headed by an auditor general appointed for a fixed number of years, who enjoys a great degree of power, such as freedom to appoint staff and present the office's budget directly to the Parliament (DFID, no year). Legal safeguards to guarantee his/her independence are guaranteed, including protection from arbitrary removal (DFID, no year).

The National Audit Office submits its audit reports to Parliament for review by a dedicated committee (Public Accounts Committee), which in turn has to issue reports and recommendations to the government. The government is also required to respond to the committee's report, stating the steps that have been taken to implement the recommendations.

The office's vulnerability to political influence is also considered to be low, since the office is accountable to the Legislature as a whole and not at all to the executive. Moreover, its link with a dedicated committee should increase transparency and openness in the audit process (DFID, no year).

SAIs in countries such as the United Kingdom, Canada, Australia, Chile, Peru, Denmark and Ireland follow this model.

The Board or Collegiate system

Finally, the Board or Collegiate system consists of a number of members who form a governing body as part of a parliamentary system of accountability.

Members of the college are normally appointed for a fixed term by a vote of Parliament. The professional background of the staff may vary to reflect the SAI's main audit focus.

In this system, the method of appointing board/college members might be problematic, particularly if a political party has a dominant position in Parliament and can thus exercise influence over who is appointed – which may undermine the independence and impartiality of the institution. In addition, if the term of SAI board members coincides with the parliamentary term, it may increase even further the risks of political influence (DFID, no year).

Additionally, in this system, individual members may enjoy different degrees of autonomy, which can

generate a diversity of audit approaches within the same institution, and therefore have a negative impact on audit quality as well as on the institution's credibility. Countries such as Argentina, the Netherlands, Germany, Indonesia and Japan have adopted this model.

A comparison of 74 countries (Redy, 2002 in Olivieri et al., 2011) showed that 46 per cent have audit courts (Judicial system) and 54 per cent comptrollers (Westminster system), but when it comes to institutional positioning there is a strong concentration of bodies linked to the legislature. Seventy-five per cent of the countries assessed have audit bodies linked to the legislature (55 countries), eight countries have comptrollers connected to the executive, two countries to the judiciary, and nine countries have independent comptrollers, including Chile and Colombia in Latin America.

Key characteristics of Supreme Audit Institutions

As discussed above, the audit model adopted by a country might have potential implications for the work of the SAI and its level of independence from political interference. Irrespective of the selected model/system, INTOSAI and other international organisations have been discussing key principles or pillars to be adopted by SAIs in order to guarantee their independence and effectiveness in ensuring sound financial management in their country.

Statutory position

The mandate, powers and independence of the institution must be determined in the constitution or other appropriate legal instrument.

Remit of Supreme Audit Institutions

The remit of SAIs varies from country to country. There is no single 'right' model to follow, as it will depend on the country's own political system and environment.

However, there is a set of common standards to consider. According to INTOSAI guidelines and good practices, SAIs should be empowered to audit: (i) the use of public money, resources and assets by a recipient or beneficiary regardless of its legal nature; (ii) the collection of revenues owed to the

government or public entities; (iii) the legality and regularity of government or public entities' accounts; (iv) the quality of financial management and reporting; and (vi) the economy, efficiency and effectiveness of government (performance audit).

Ideally, the SAI should be authorised to audit all regional and local public bodies. If relevant, it should also audit entities such as publicly-owned companies (DFID, 2005). In addition, it should have full discretion in the exercising of its responsibilities.

The SAI should also have access to all necessary documents and information relevant to its work. For instance, receiving copies of all cabinet decisions can help the institution select audits and understand government financial activities. Moreover, cooperation between public entities working on management of public funds should be sought (DFID, 2005; INTOSAI).

Audit methodology

SAIs may be following audit standards from a variety of sources, such as national standards, INTOSAI standards or International Standards on Auditing. In any case, an SAI needs to establish processes to ensure its work is carried out in a consistent manner. This can include developing audit manuals which set out, among other things, the SAI's methodology, and standardised documentation to record audit evidence (DFID, 2005). External validation of the SAI's work through, for example, peer review, is also desirable.

Moreover, in a well-functioning public financial management system, the SAI should be able to rely on work done by internal auditors. The SAI should also communicate with internal control entities to avoid duplication of effort and to maximise audit coverage. In countries where internal auditors are still weak, SAIs might be able to support their role by emphasising their importance in its own audit reports. SAIs can also help in the development of capacities by inviting internal auditors to their training events (INTOSAI).

Types of audits

SAIs may be empowered to carry out a variety of audits. The three most common audits are:

- Financial audits focus on providing a financial opinion on the annual accounts of public

bodies (for example analysis of whether their financial statements give a fair view of the body's financial situation).

- Compliance/legality audits focus on verifying the legality of transactions carried out by public bodies.
- Performance (value for money) audits focus on analysing the efficiency, effectiveness and economy with which resources are used.

Ideally, SAIs should be empowered to carry out all these relevant types of audit, including performance audits.

Financial, material and human resources

Financial and administrative autonomy as well as access to appropriate human, material and monetary resources are key principles to ensure that the SAI carries out its activities in an independent and impartial manner.

In this context, SAIs should be responsible for managing and allocating their own budget, which implies that the budget is presented directly by the SAI to the Parliament for its approval (DFID, 2005).

The legislation regulating the SAI should also specify the conditions for appointments, re-appointments, employment, removal and retirement. Appointments must be given with sufficiently long and fixed terms in order to avoid political manipulation and influence from the executive. Similarly, appointments of the head of the SAI should be carried out in such a way as to minimise risks of political influence (for example if the selection involves members of the government and opposition, or if the appointment requires the approval of Parliament) (INTOSAI).

Moreover, the SAI should have responsibility for employing its own staff. It is fundamental that employees are recruited on merit, through an open and transparent process, and receive adequate remuneration. Professional qualification and on-the-job training should include areas such as legal, economic and accounting knowledge. Expertise on criminal investigation and forensic science might also be beneficial (UNODC, 2004). Immunity to any prosecution resulting from the normal exercise of members' duties should also be granted (INTOSAI).

The SAI should also ensure that professional audit staff have relevant qualifications, and should give

incentives for further training (UNODC, 2004). An effective internal communications policy should be a key vehicle for engaging staff in the vision and mission of the organisation. It may also help to offset de-motivating factors, such as the relatively low levels of remuneration in the public sector in some countries (DFID, 2005).

To ensure high integrity standards, SAIs should have in place a comprehensive written code of conduct, register of interest and asset declaration, as well as procedures to protect whistleblowers (Transparency International website, National Integrity System page).

Capacity development in Latvia

When Latvia's SAI (State Audit Office of Latvia) became operational again in 1993, it faced several challenges related to human resources, particularly with regards to the staff's limited experience with modern audit techniques. The government therefore adopted several measures aimed at strengthening the country's external control. These included:

- (i) Establishing an Audit Methodology, Analyses and Development Department, creating a centre of expertise and knowledge. The department developed an audit methodology for Latvia based on both its own experience and international standards.
- (ii) Conducting pilot audits to test the new methodology and at the same time train auditors.
- (iii) Developing an audit manual to be also used for training courses.
- (iv) Establishing an internal training resource, where experienced staff were trained to train other audit staff.
- (v) Assessing staff training needs to identify weaknesses and plan future courses.
- (vi) Participating in regional audit forums and working groups, as well as cost-free training.
- (vii) Encouraging and supporting staff to pursue academic studies. (DFID, 2005).

Today, the State Audit Office of Latvia is assessed as fairly strong. It scored 92 out of 100 points in the recent National Integrity System assessment conducted by Transparency International Latvia (2012).

Reporting

SAIs should be empowered and required to report their findings to Parliament or any other responsible body, at least on an annual basis, to ensure that findings are relevant and up-to-date. Audit reports should also be made publicly available.

For instance, in Norway, the constitution (Article 75) explicitly states that the country's SAI must report to the Parliament and not to the executive or the administration. Reports on the institutions' activities and accounts, as well as on the audit results, should be presented to Parliament and made publicly available on an annual basis (Transparency International Norway, 2012).

The law on SAIs should also provide for an effective follow-up mechanism on SAI recommendations. For instance, SAIs may monitor audited bodies' compliance with the proposed recommendations and reports again. Ministers and other key staff in the executive branch may also play an important role in overseeing the compliance of line ministries with the recommendations (DFID, 2005).

2 COORDINATION AND COOPERATION BETWEEN SUPREME AUDIT INSTITUTIONS AND OTHER PUBLIC INSTITUTIONS

Supreme Audit Institutions and anti-corruption agencies

As SAIs play a crucial role in promoting sound and transparent financial management, which in turn contributes to preventing and detecting corruption, the mandates of law enforcement institutions (for example anti-corruption agencies, prosecutors, ombudsmen) should take into consideration the work of external auditors (UNODC, 2004). In this context, coordination between SAIs and anti-corruption agencies' activities is essential. Yet, experience demonstrates that in most countries cross-agency cooperation experience remains weak or non-existent (Chêne, 2009).

However, since the effectiveness of any anti-corruption strategy depends on the local context, political economy and political will, there is no blueprint for establishing a coordination mechanism (Chêne, 2009). In many countries, coordination

challenges have been addressed through the establishment of specific coordination bodies. For instance in Bulgaria, while the National Audit Office has corruption prevention as its mandate, an Inter-Ministerial Commission for Coordinating Actions against Corruption was established in 2002, with the aim of coordinating and controlling activities related to the anti-corruption strategy (Hussman, 2007). In the Philippines, coordination has been fostered by the establishment of formalised information exchange between relevant law enforcement agencies and the organisation of joint training programmes (Hussman, 2007). In Bolivia, the mandate to coordinate anti-corruption activities was given to the SAI itself, and in Indonesia, the Corruption Eradication Commission is required to directly report its activities to the SAI, but the latter falls under the supervisory mandate of the former (Chêne, 2009).

Nevertheless, it is fundamental that such mechanisms are considered at an early stage of anti-corruption policy-making. Additionally, effective cross-agency cooperation will depend on strong leadership, political determination and a well-defined communication strategy. The agency responsible for cooperation and monitoring should also enjoy sufficient resources, capacity and competence to be able to compel line ministries and agencies to cooperate (Chêne, 2009).

More information on coordination mechanisms of anti-corruption institutions is available at: <http://www.u4.no/publications/coordination-mechanisms-of-anti-corruption-institutions/>.

Supreme Audit Institutions and internal control entities

The Institute of Internal Auditors defines internal auditing as an independent objective assurance and consulting activity which helps an organisation to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and government process.

In general, internal control entities are established to strengthen the government's ability to align public policies with their strategic priorities. More recently, several countries have established internal control

entities within the executive government – such as Argentina (Sindico General de la Nación) and Brazil (Controladoria Geral da Uniao). Studies have also shown that in federations, system coordination among these entities tends to be more costly than in unitary countries (Olivieri et al., 2011).

The relationship between internal auditors and external auditors (SAIs) is both critical and beneficial to good governance and the effective use of public resources (The Institute of Internal Auditors, website). In particular, the benefits of coordination and cooperation include the exchange of ideas and knowledge, more efficient audits based on promoting a clearer understanding of respective audit roles and requirements, the improvement and maximisation of audit coverage based on risk assessments, reduction of unnecessary duplication of audit work, and support on of audit recommendations enhancing adherence to the findings (INTOSAI GOV 9150).

In this context, according to INTOSAI and The Institute of Internal Auditors, coordination and cooperation should be built on commitment (willingness), communication (a two-way process including the exchange of reports, and access to each other's audit programmes and audit documentation), common understanding and confidence (ethical guidelines).

However, the degree of cooperation and coordination may vary according to the circumstances and the level of political will. INTOSAI, nevertheless, suggests several modes of cooperation which could be adopted by SAIs and internal auditors, including:

- regular meeting between SAIs and internal auditors
- arrangements for the sharing of information (including consultation procedures)
- communication of audit reports to each other
- organisation of common training programmes and courses, sharing training materials
- development of methodologies
- access to audit documentation (the SAI must have access to the sources of information and data from the internal auditor in order to carry out its audit responsibilities)
- collaboration on certain audit procedures, such as collecting audit evidence or testing data
- lending of staff (for example, training on the

job)

Coordination and cooperation can be organised formally – through legislation or formal agreements – or informally. Nonetheless, it is a long-term project that requires a great deal of political will from both sides.

Fostering cooperation between external and internal audit institutions in Brazil

While Brazil still faces challenges with regards to cooperation and coordination between the Supreme Audit Court (TCU) and internal control agencies, this relationship has improved significantly in the past years. For instance, the TCU now holds bi-monthly meetings with internal control entities (the executive internal control – CGU, judiciary internal control body and the legislative internal control body) to learn about their risk-based audit plans, give feedback on their audit reports, jointly develop audit programmes, share information on specific auditees and combine efforts in audit activities (Tribunal de Contas da União, 2008).

3 COUNTRY EXAMPLES OF GOOD PRACTICE SUPREME AUDIT INSTITUTIONS

SAls are considered to be one of the institutional ‘pillars’ that contribute to enhanced integrity, transparency and accountability in a country (National Integrity System¹). According to recently published European National Integrity System studies, SAls of countries such as Slovenia, Denmark, Sweden, Norway, Germany and Latvia are assessed as fairly strong and as playing an important role in enhancing accountability and transparency in their countries. This answer focuses on the cases of Slovenia, Sweden, and Denmark as ‘best practice’ examples, but more details on the other countries are available at: www.transparency.org.

¹ Please see the National Integrity System section on Transparency International’s website: http://transparency.org/policy_research/nis

Slovenia

In Slovenia, the Court of Auditors is responsible for exercising external control over public expenditures. The court has its mandate spelt out in the constitution and in specific laws, enjoying a high degree of autonomy and independence.

The president of the Court of Auditors is appointed by the president of the state upon approval of the National Assembly for a term of nine years. The law also establishes safeguards with regards to the arbitrary removal of members of the Court of Auditors, meaning that dismissals are only possible with relevant justification and according to conditions defined by law.

Professionalism within the Court of Auditors is guaranteed by mandatory upgrading and training activities to all court staff. For instance, more than €40,000 was allocated in the 2010 budget for professional training. Currently, 67 per cent of employees have higher education qualifications and 25 per cent have a masters degree or doctorate. As to their professional background, the majority of auditors are economists or lawyers.

In addition, the Slovenian Court of Auditors uses international INTOSAI auditing standards in its operations. The court also has autonomy to decide upon which audits will be carried out in each period.

Annually, the Court of Auditors submits a report on its activities to the National Assembly. Reports can also be accessed at the court’s website, and information on the audits that are being carried out and the phase of these audits are also available online.

With regards to ensuring the integrity of its staff, the Court of Auditors has established provisions on conflict of interest. For instance, all court employees, including the president, must declare their assets and any conflicting interests.

Information based on the Slovenian National Integrity System assessment (Transparency International Slovenia, 2012).

Sweden

The Swedish National Audit Office is an authority under Parliament and part of the parliamentary

accountability framework. However, the Swedish audit institution has undergone extensive reform in the past years. Until 2003, the main National Audit Office was under the executive branch, and a small audit organisation was under the Parliament.

The National Audit Office is responsible for the financial and performance audits of the federal administration. Municipal and state councils are responsible for their own audits. The office operates in a professional and non-partisan manner, and this has been strengthened by recent reforms.

The office is headed by three auditor generals elected by Parliament for seven-year terms, with no option of reappointment. After reforms which took place in 2011, the auditor general was given increased responsibility for organisational and administrative matters. For instance, a new rule on appropriations was established, and the auditor general is now responsible for proposing the appropriations in the state budget. The auditor general is also responsible for making decisions on business plans as well as on financial and staff matters.

The staff is highly qualified and experienced. The office provides for several training opportunities, including a first-year introductory course, performance audit and financial audit courses, and development programmes for managers.

Recent reforms have also established a Parliamentary Council in order to enhance cooperation between the National Audit Office and the Parliament. Performance audit reports are now submitted directly to Parliament, which submits them to the government, which in turn, must respond to the findings/recommendations within four months. Reports and information on audits carried out by the office are also available to the public online.

As regards prevention of conflicts of interest, the Parliamentary Act states that an auditor general should not have any employment, task or business that can affect his or her independence. A written declaration on paid employment and extra-occupational activities, ownership of financial instruments, activities in municipal or county councils, among others, must be provided. Moreover, the office has in place an ethical policy for its staff, based on the INTOSAI code of ethics and other professional

standards.

Information based on the Swedish National Integrity System assessment (Transparency International Sweden, 2012).

Denmark

In Denmark, the independence of the SAI as well as of the auditor general is provided for in the Auditor Generals Act.

Noteworthy in Denmark is the fact that the SAI cooperates fairly closely with internal auditors within ministries, with municipal auditing firms, and with state authorised and registered accountants. In fact, this ensures wide support for the findings of the SAI, and that recommendations are usually followed and implemented.

The auditor general has wide discretionary powers with regards to the hiring and firing of the institution's personnel. The SAI has a staff of approximately 270 people with both academic and accounting backgrounds, but the great majority are generalists. In order to ensure high professional standards, the SAI works closely with SAIs of other countries as well as with private auditing organisations. Additionally, the SAI conducts annual evaluations of its employees, which helps to identify the need for further training.

Information based on the Danish National Integrity System assessment (Transparency International Denmark, 2012).

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