

The ROLE of the Austrian Court of Audit (ACA) in the fight against corruption

Workshop Integrity/Anticorruption – IX. EUROSAI-
OLACEFS Joint Conference, 9-11 September 2020

Dr. Rene Wenk, MBA

Guideline for Auditing Corruption Prevention Systemes – 7 Elements:



Culture	<ul style="list-style-type: none"> • „Tone at the top“, Role Model, Commitment
Aim	<ul style="list-style-type: none"> • strategic goals and measurable indicators
Risk Analysis	<ul style="list-style-type: none"> • Identification, assessment, risk treatment
Programme	<ul style="list-style-type: none"> • Prevent, detect, react
Organisation	<ul style="list-style-type: none"> • Responsibility for CP, adequate resources, formal responsibility, factual performance
Communication	<ul style="list-style-type: none"> • Internal and external
Check/Adjust	<ul style="list-style-type: none"> • Plan-Do-Check-Act Cycle

Competence of the Department for Anti-Corruption, Compliance and Risk Management

Internal

- Chief Compliance Officer
- Compliance Management System and Risk Management ACA
- Competence Centre
- Staff Training
- Data Protection Officer

External

- Audits:
 - ⑩ Anti-Corruption
 - ⑩ Compliance and Risk Management
 - ⑩ Internal Control System
- National and international cooperation
- Assessment of draft legislation
- Contact Point Law Enforcement