RESEARCH REPORT

AN ASSESSMENT OF THE STATE OF COLLABORATION BETWEEN SAIs AND ACAs IN EAST AFRICA AND THE DEVELOPMENT OF A SAI-ACA COLLABORATION FRAMEWORK

Prepared by : Enterprises University of Pretoria (Pty) Ltd

Prepared for : AFROSAI-E & EAAACA

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ACRONYMS AND ABBREVIATIONS

Acronym	Description
ACA	Anti-corruption Authority
ACBs	National Anti- Corruption Bodies
AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
AU	African Union
AUCPCC	African Union Convention on Preventing and Combating Corruption
BMZ	German Federal Ministry for Economic Cooperation and Development
CEPO	Community Empowerment for Progress Organization
COSP	Conference of the State Parties
CSO	Civil society organisation
EAAACA	Eastern Africa Association of Anti-Corruption Authorities
EACC	Ethics and Anti-Corruption Commission
ECOSOC	United Nations Economic and Social Council
EU	European Union
FEACC	Federal Ethics and Anti-Corruption Commission (Ethiopia)
GCSP	Governance and Civil Society Programme
GFG	Good Financial Governance
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
GoT	Government of Tanzania
HoPR	House of People's Representatives
IMF	International Monetary Fund
INTOSAI	The International Organisation of Supreme Audit Institutions
NACCCB	National Anti-Corruption and Crime Control Bureau
NACSAP	National Anti- Corruption Strategy and Action Plan
NGO	Non-governmental organisation
OAG	Office of the Auditor General
OECD	Organisation for Economic Development and Cooperation
OFAG	Office of the Federal Auditor General
PFM	Public Finance Management
PPDA	Public Procurement and Disposal of Public Assets Authority
SAC	Strengthening Accountability Component
SAI	Supreme Audit Institution
SDG	Sustainable Development Goal
UNCAC	United Nations Convention Against Corruption
UNODC	United Nations Office on Drugs and Crime
UP	University of Pretoria, South Africa
UN	United Nations

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1. INTRODUCTION

Many African countries are facing challenges regarding the effective allocation and utilisation of financial resources. The general inability to ensure sufficient revenue, poor budgetary control and lack of transparency impedes the achievement of the Sustainable Development Goals (SDGs). In many instances, poor financial management results in mismanagement of funds, or even criminal acts of corruption, which goes unchecked because of insufficient capacity and lack of accountability at especially State Auditing Institutions (SAIs) and parliamentary level (GIZ, 2016).

Corruption remains a significant challenge to African governance, economic growth, peace, stability, and development. Addressing corruption strategically is crucial for the continent's development. Combating corruption requires not only strengthening institutional agents but also creative anti-corruption plans, political resolve, and effective leadership. Countries must adopt innovative, customized anti-corruption programs to reduce corruption and promote sustainable development.

The Good Financial Governance (GFG) in Africa programme, as implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) and the European Union (EU), was initiated to aid and guide African governments in addressing their financial control challenges. The programme supports African networks of revenue authorities, ministries of finance, external audit agencies and parliaments in the areas of taxation, budgeting, auditing, and oversight (GIZ, 2016).

At its eighth session, held in Abu Dhabi, from 16 to 20 December 2019, the Conference of the States Parties (COSP), as the main policy-making body of the United Nations Convention Against Corruption (UNCAC), adopted various resolutions, including Resolution 8/13 on enhancing collaboration between Supreme Audit Institutions (SAIs) and Anti-corruption Authorities (ACA) to more effectively prevent and fight corruption (UNODC, 2019, p. 37). During this conference, Ms Munira Ali, the Acting Secretary-General of Eastern Africa Association of Anti-Corruption Authorities (EAAACA) stated that, “Anti-Corruption Authorities (ACAs) informally collaborate with Supreme Audit Institution (SAIs) when conducting investigations particularly of fraud. However, if there is a formal relationship, this will reduce the time in gathering information for fraud investigations as there will be continuous sharing of information at all stages. Where fraud exists, this will be established in the early stages of investigations thereby disarming the corrupt” (GFG, 2022).

Against this backdrop, representatives from the African Organisation of English-speaking Supreme Audit Institutions in Africa (AFROSAI-E) and the East African Association of Anti-Corruption Authorities (EAAACA) held a brainstorming and planning workshop over the period 31 March to 1 April 2022 in Pretoria, South Africa, aimed at fast-tracking the implementation of the above-mentioned resolution on the collaboration between SAIs and ACAs (GIZ, 2022).

As a priority, the participants agreed to assess the state of collaboration between SAIs and ACAs to move towards developing a collaboration framework to strengthen the effectiveness of national anti-corruption efforts, starting with the six (6) countries in East Africa which share membership in AFROSAI-E and EAAACA. These are Ethiopia, Kenya, Rwanda, South Sudan, Tanzania, Uganda which all follow the parliamentary model of SAIs (GIZ, 2022).

1.1 Primary Objective

As per the GIZ Terms of Reference (TOR), the primary objective of this study is to establish the state of collaboration between SAIs and ACAs in East Africa by identifying enabling and limiting factors so that a framework for effective collaboration between SAIs and ACAs in fighting corruption and enhance accountability can be developed (GIZ, 2022, p. 4).

1.2 Research Questions

In line with the Terms of Reference (TOR) of this project, GIZ TOR (GIZ, 2022, p. 4) the following research questions pertaining to the six (6) East-African selected countries (Ethiopia, Kenya, Rwanda, Republic of Tanzania, South Sudan and Ethiopia) are addressed during Phase I of the assignment:

1) To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally? This question aims to evaluate the current degree of formal and informal collaboration, based on the execution of the legal and regulatory framework and other joint frameworks and procedural arrangements in place, where relevant.
2) To what extent and to what end do SAIs and ACAs exchange information? This question aims to understand to which degree the SAI and ACA share corruption-related information to enable the relevant entities to respond to corruption activities effectively and jointly.
3) What are the enabling and limiting factors for cooperation between ACAs and SAIs? This question aims to determine which factors are currently in place which increases the current level as well as the probability of increasing successful collaboration between the SAI and ACAs; or which factors could prevent or restrict the SAI and ACAs from effectively addressing corruption in a collaborative manner.
4) Which other state actors are involved in the fight against corruption? This question aims to identify other state actors who are also through their respective legal frameworks, involved with one or more aspect of addressing corruption.

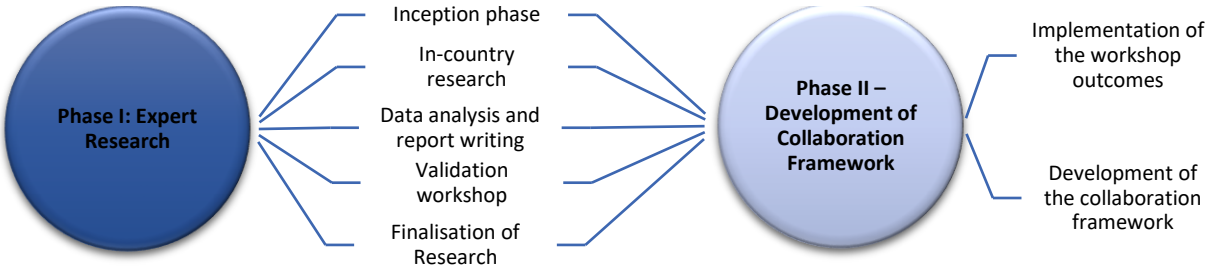
In Phase II of the assignment, the research shall be guided by the question below:

5) What are the key components of an effective collaboration framework for ACAs and SAIs (GIZ, 2022, p. 4)?

1.3 Study Methodology and Phases

Different social research techniques are used in this study. The analytical perspective is sectorial: the focus is on the development of an integrated framework towards fighting corruption and enhanced accountability between SAIs and ACAs in six identified countries in East Africa, with the prospects of a broader impact on Africa and even beyond. The image below provides for an illustration of the approach followed:

Figure 1 : Research Study approach and phases



1.4 In-Country Research Approach

In order to examine the extent of current collaboration between SAIs and ACAs in the six identified East-African countries, this study adopted a qualitative research design. The qualitative method was chosen on the basis that it would generate a detailed understanding, expression and opinion regarding the dynamics from the experience of people who have knowledge or are involved or associated with supreme audit institutions and /or anti-corruption authorities in the selected country. The table below provides insight into the various research methodology considerations applied:

Table 1 : In-country data gathering research methodology

Research Methodology	Description
Scope	The in-country research will focus on gathering of data in six African countries, namely Ethiopia, Kenya, Rwanda, South Sudan, Tanzania, and Uganda
Data Collection Techniques	Data collection techniques included additional country-specific document reviews, semi-structured interviews, as well as the use focus group discussions and questionnaires based on the level of insight provided to facilitate comprehensive data gathering
Questionnaire development	Considerations were given to the profile of the target groups, interview technique (face-to-face, individual and focus group discussions, etc.); length of the questionnaire; types of questions to be included; data entry requirements; open/closed questions; variables, codes and values; answer scales such as Linkert, question sequence; etc.
Participatory research -Observation	Researchers used observation and participant inputs to gather data about perceptions, experiences and reflections to gain a more in-depth understanding of the degree of collaborations and recommendations for improvement.
Knowledge and Skills transfer	It is important for us to ensure transfer of skills throughout the entire research project. As such, the in-country research team ensured maximum involvement of technical team staff and the focal points from the SAIs and ACAs at country level in the design and conducting of the data gathering in the respective countries.

When selecting the possible entities to be involved, during the in-country research in Ethiopia, Kenya, Rwanda, South Sudan, Tanzania, and Uganda respectively, a multiple case study approach was adopted (Asiimwe, 2021). In addressing the research questions as stated in section 1.2, the following defined dimensions were considered:

Research Question	*Dimensions*
1. To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs
	Political Willingness and Buy in from leadership of organisations to collaborate – degree to which there are shared anti-corruption goals and objectives
	Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs
	Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level
	Existence of Collaborate audits and joint investigations
	Mutual understanding of each other's roles and responsibilities
	Monitoring and evaluation processes
	Individual and organisational capacity needs as well as cross-functional resource sharing
2. To what extent and to what end do SAIs and ACAs exchange information?	Degree of real time information sharing allowing for complimentary evidence gathering and documentation
	Public awareness of the respective roles, mandates and collaboration
3. What are the enabling and limiting factors for cooperation between ACAs and SAIs?	Factors that would drive and strengthen a collaborative environment between the SAI and ACA Factors which could inhibit or weaken the collaborative relationships or ability of the SAI and ACA to successfully execute their collaboration strategy.
4. Which other state actors are involved in the fight against corruption?	Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be taken into account when designing the collaboration framework.

Source: (Adapted from GIZ, 2022)

2. CORRUPTION: A THEORETICAL EXPOSITION

2.1 Corruption Contextualised

Transparency International (2023) and the World bank (2015) both define corruption as the abuse of public power or office for private gain". This definition of corruption often is criticised for linking corruption exclusively to public office, thereby leaving out corruption in the private sector. According to Chinhamo and Shumba in Asiimwe (2021, p. 26), corruption is the abuse or complicity in the abuse of private and public power, office or resources for personal gain. The broad nature of this definition offers an enlarged scope for construing conduct as corrupt (Asiimwe, 2021).

Most of the policies promoted by the international anti-corruption regime have fallen short of expectations, with minimal change across the developing world after 1996, when corruption measurements became available (Norad, 2011; Johnsøn, Taxell and Zaum, 2012; Mungiu-Pippidi, 2015B in Mungiu-Pippidi and Hartmann 2019:12). Authors such as Mungiu-Pippidi (2019) contend that corruption in the developing country contexts is better viewed as "a collective action problem" and suggest using the collective action theory of Elinor's Ostrom (1990) as an alternative analytical tool. The World Bank (2015)

argues that corruption should be viewed as a social dilemma – where corruption is systemic, it becomes a social norm to which individuals conform rather than oppose such actions.

As the third and most serious form of corruption in a country, systemic corruption is pervasive, institutionalized (perhaps accepted but not necessarily approved), and built into the economic and political institutions. It occurs and flourishes in situations where public sector wages fall below a living-wage. In contrast to systematic corruption, it involves all levels of employment. In this case, anti-corruption interventions take place in the context of systemic corruption where, arguably, it is rather the rule than the exception that political decision makers engage in corruption. Furthermore, anti-corruption interventions are generally decoupled from policies seeking to increase accountability, especially political accountability, as they rely firmly on the presumption that the defective character with the deviant behaviour lies with the agent and takes for granted the commitment to integrity of the principal. In such contexts, anticorruption measures based on the principal–agent model are likely to remain ineffective or even have detrimental effects, for example, if they provide corrupt principals with instruments to use against political opponents (Gumisiriza & Mukobi, Anti-corruption Institutional Multiplicity Façade in Uganda, 2018).

Notwithstanding the varying definitions of corruption available, once they are read together, the available definitions provide a sufficient framework to combat corruption. It may be deduced that corruption happens in both the private and public sectors and that it consists of both the demand and supply sides. Therefore, to understand fully what forms of conduct amount to corruption, one would do well to consider the available definitions as a composite whole (Asiimwe, 2021).

2.2 Addressing State Corruption

In recent times, the focus of addressing corruption has evolved away from its past rudimentary scrutiny of actions based on an individual moral concept and is now credited as the main source of policy failure around the world (Pozsgai-Alvarez, 2020). Once there is acknowledgement that the rules giving discretion to bureaucrats, are what matter, the necessary next step is to acknowledge that politics (and not some form of government organisation) is what empowers or deters corruption. Corruption is about power, and governments in which the bureaucracy is stronger than the politicians or the heads of state are difficult to find in developing countries - for many decades only two countries in sub-Saharan Africa qualified as having a bureaucracy reasonably autonomous from the political factor, both at the appointment level and for the rest of the bureaucrats' career: Botswana and Mauritius. Anti-Corruption organisations need to understand corruption as a social practice or institution, not just as a sum of individual corrupt acts, and acknowledge its political character as well (Mungiu-Pippidi & Hartmann, 2019).

Transparency International maintains that a relationship exists between high levels of corruption and a country's failure to achieve comprehensive economic and social development (Mungiu-Pippidi & Hartmann, 2019; Transparency International, 2023). Prolonged unchecked and unchallenged instances of state corruption have been reported to erode public trust in the government, which in turn weakness the basic principles of democracy, hinders economic development and growth (Gatimu, 2015) and further intensifies social issues of poverty, inequality, and social division (Transparency International, 2023).

Exposing public corruption to ensure consequence management to hold the corrupt to account, is only possible where there is an understanding the way corruption works and the systems that enable it. Various methods have been used in different countries to protect against these abuses. Frequently the state is structured to limit the powers of the branches of government, to have independent courts as well as independent agencies with power to investigate and / or act against any illegal action by an elected official or branch of government, all of which would be defined in various laws of the country (Mungiu-Pippidi & Hartmann, 2019). Given the broad range of offences included in the definition of corruption, and the specific requirements in the field of criminalisation and law enforcement in a particular country, it is critical to recognise that that all parts of society have a unique yet complementary role to play in tackling

corruption. Crucially, this includes Supreme Audit Institutions (SAIs) and their relationship to National Anti-corruption Bodies (ACB) or Anti-Corruption authorities (ACA) (UNODC, 2022a).

Traditional anti-corruption policy focuses on government enforcement of anti-corruption standards. Over the last decade, collective action has become the norm. The UN Global Compact, the World Bank Institute and the OECD's Anti-Bribery Recommendation as well as the AUCPCC are all efforts of governments collaborating with business and civil society to fight corruption. However, cooperation between civil society and government is not easy or quick and requires patience, hard work, and solid advocacy.

The complexity of the phenomenon of corruption, as reflected in Transparency International's notion of a National Integrity System, requires the involvement of different autonomous and interdependent institutions working together towards a common goal. An institutional anti-corruption framework (IACF) is defined as the set of measures taken in a particular state, in terms of organisations and their operating rules, with the aim of reducing corruption (Tadida, 2016). Four attributes of the IACF are identified: (1) independence, (2) accountability, (3) mandate and (4) cooperation. In recent years anti-corruption agencies have been established in several countries to support the SAIs. These often have the three functions of raising awareness of the problem of corruption, advising organisations of measures to take to reduce the risk of corruption and investigating individual cases of alleged corruption (ABD, 2010).

2.3 Single versus Multiple Anti-Corruption Agency approaches

There is no ideal institutional framework that can be said to curb corruption in all countries universally. Some countries or territories opted for the establishment of a single institution or agency responsible for investigating, sanctioning and prosecuting corruption with success. Singapore's Corrupt Practices Investigation Bureau (CPIB) is an example in this regard. Many others embraced institutional multiplicity in organisation theory to mean the existence of more than one institutional arrangement in the fight against corruption (Gumisiriza & Mukobi, Anti-corruption Institutional Multiplicity Façade in Uganda, 2018). Even though success stories of what has worked in anti-corruption institutional frameworks in one country can provide lessons for other countries, the risk remains that what has worked in one country may not be replicated in another country because corruption is embedded within the political systems, cultures, histories, development levels, ethnic realities of countries in which it happens and has to be tackled in those contexts (Asiimwe, 2021).

As indicated in the UNODC Guide on Enhancing Collaboration, it is helpful to map all agencies within a country that contribute to the prevention and fight against corruption to identifying potential areas of collaboration between SAIs and ACAs. This could be used as a first step to foresee inter-institutional strategies to cooperate and collaborate (UNODC, 2022). Below is a detailed description of the anti-corruption functions to be performed in the relevant country.

Table 2 : UNOCD Anti-corruption functions

Anti-corruption function	**Description**
Prevention	Deter or inhibit corrupt practices from occurring by among other, enhancing transparency, oversight and checks and balance systems (e.g., development, implementation and monitoring of an anti-corruption strategy; conceptualisation and organisation of awareness-raising and capacity building initiatives).
Detection	Actions undertaken to uncover irregularities that may have already occurred.
Control	Assessing the conformity or compliance with rules and procedures.
Investigation	Systematic examination to unveil corrupt practices through intelligence gathering and evaluation of all relevant facts and information to determine if misconduct has occurred, what are the causes and the determination of the liability.

Anti-corruption function	Description
Sanction	Sanctions are legal measures to secure enforcement by imposing a penalty for non-compliance or for violation of the law. Sanctions to enforce compliance can encompass administrative, civil and criminal sanctions.
Prosecution	In terms of criminal law, prosecution is the institution and continuance of a criminal suit involving pursuing formal charges against an offender to final judgment by due course of law.
Public Outreach	Promote public awareness and understanding of a topic or issue.
Education	Promotion of an anti-corruption and ethical behaviour culture among the young generation through learning activities which contribute to generating a better understanding and means to address challenges that can undermine the rule of law and that encourage youth to actively engage in their communities and future professions in this regard.

Source: Adapted from UNODC (2003, p. 32)

It is important to note that anti-corruption functions are assigned differently to SAI and ACA organisations in the various countries. Despite the various organisations and entities involved as per the relevant country's jurisdictions, the importance of the various public sector organisations lies on the way these can bridge their efforts for enhanced collaboration between SAIs and ACAs.

2.4 Supreme Audit Institutions

A supreme audit institution (SAI) is a public body of a state or supranational organisation which exercises, by virtue of law, or other formal action of the state or the supranational organisation, the highest public auditing function of that state or supranational organisation in an independent manner, with or without jurisdictional competence, and therefore oversee the management of public finances (UNODC, 2022a). Broadly, they operate within one of three established institutional models (Westminster, Judicial or Board). Traditionally, the role of SAIs has been seen as promoting public sector transparency and accountability within a wider climate of good governance. There are countless views on the role of SAIs in fighting corruption to be primarily an indirect one, concentrating on deterrence and prevention. Successful approaches include identifying and publicising areas of corruption risk, working closely with other institutions, and publicising the recommendations of audit reports more extensively (UNODC, 2022a)

SAIs are often seen to fit to one of three models, as indicated the table below.

Westminster model	Judicial or Napoleonic model	Board or Collegiate model
Also known as the Anglo Saxon or Parliamentary model, the significant features include a National Audit Office headed by an independent Auditor General or equivalent, which submits audit reports to a committee of Parliament (often the Public Accounts Committee). The model is used in some European countries, Latin American countries such as Peru and Chile and the United Kingdom and most Commonwealth countries	Here the SAI, often a Court of Accounts forms part of the judicial system and forms judgements on the use of public funds by government officials. The model is used by France, many Latin countries in Europe, Turkey, francophone countries in Africa and Asia and several Latin American countries including Brazil and Colombia.	This approach has similarities to the Westminster model, except an audit board or boards produces audit reports and submits these to Parliament. The model is used by many Asian countries including Indonesia, Japan and the Republic of Korea, and some European countries, including Germany and the Netherlands.

including many in sub-Saharan African.		

(GFG, 2022).

Based on their mandate, SAIs typically have the mandate to conduct three types of audits namely, **financial audits**, which entails the review of annual accounts of public institutions and the related provision of a financial statement, **performance audits**, which evaluate the value for money, more explicitly the efficiency and effectiveness of public institutions' use of resources and **compliance audit**, which aim at verifying the compliance with the legal procedures, norms and regulations. The types of audits conducted by SAIs may affect what part they might have in the prevention and detection of corruption. By conducting financial and performance audits, auditors play a role in the prevention of corruption through the promotion of sound financial management and vigorous internal control mechanisms in public institutions, which may be an effective deterrent for corrupt activities. Compliance audits raise red flags that can deter and detect fraud and corruption and assist law enforcement agencies to bring perpetrators to justice (UNODC, 2022b).

Ethiopia, Kenya, Rwanda, South Sudan, Tanzania, and Uganda follow the Westminster model, also known as the Anglo Saxon or Parliamentary model of SAIs (GFG Publications, 2022). In general, the Parliamentary model does make provision for SAIs to prosecute or sanction individuals based on their audit findings; an audit report is provided to a committee of parliament or directly to the parliament and it is then directed to the relevant authorities concerned with further investigation and prosecution.

2.4.1 African Organisation of Supreme Audit Institutions

AFROSAI-E is a SAI capacity builder in the region and shares information with its members and supports them to better execute their mandates. It is committed to cooperating with and supporting SAIs to strengthen their institutional capacity and help them successfully fulfil their audit mandates, thus making a difference in the lives of citizens (AFROSAI-E, 2022).

2.5 Anti-corruption Authorities

UNCAC requires that all States parties designate a specialized anti-corruption body or bodies with preventive functions and a specialized anti-corruption body or bodies with law enforcement functions (articles 6 and 36). Many States parties have developed different models of anti-corruption bodies. The models are as follows:

- **Prevention-related (art. 6 UNCAC):** These types of bodies are chiefly responsible for corruption prevention and promoting the consistency, throughout the government, of policymaking associated to preventing corruption.
- **Investigation (art. 36 UNCAC):** These bodies are principally accountable for the investigation of corruption offences. These are structured as anti-corruption commissions (ACCs) empowered with investigation. For example, the Special Investigating Unit (SIU) of South Africa is mandated is to investigate serious maladministration, malpractices and corruption and to subsequently institute civil lawsuit proceedings in a devoted forum (Special Tribunal) to recuperate losses suffered by the Government and to prevent further losses from being suffered.
- **Dual prevention and investigation (multi-function anti-corruption bodies):** These bodies address both the implementation and coordination of preventive policies and the investigation of alleged corruption offences.
- **Coordination between anti-corruption agencies:** The coordination among those institutions is often confirmed by launching a working group or a high-level ministerial body accountable for ensuring consistency in implementation entity (UNODC, 2022b).

Separate anti-corruption institutions offer advantages such as high specialization, autonomy, separation from other agencies, a "fresh start," public credibility, security protections, political, legal, and public accountability, and clear progress assessment. They also allow for faster action against corruption, using

dedicated resources and officials not subject to competing priorities of general law enforcement and audit agencies (UNODC, 2003, p. 51).

The downsides of separate institutions include higher administrative costs, isolation, impediments to collaboration, and a potential decline in the perceived significance of existing entities that are not included in new institutions (UNODC, 2003, p. 52).

2.5.1 Eastern Africa Association of Anti-Corruption Authorities

The objective of EAAACA is to promote and facilitate regional cooperation, mutual legal and technical assistance in the prevention and combating of corruption in the region, to share information, provide for training and joint research (GFG, 2022).

3. ASSESSMENT OF CURRENT ANTI-CORRUPTION FRAMEWORKS

3.1 Introduction

The myriad of anti-corruption policy frameworks and institutions involved makes it imperative that agencies closely align their activities and collaborate to strengthen anti-corruption initiatives. According to Madouak (2020), most institutions involved in anti-corruption drives rarely engage in sharing their actual and essential records, especially with the concerned authorities such as audit authorities and anti-corruption commissions. The purpose of this section is to probe current anti-corruption frameworks and institutions involved with the view to pinpoint potential alignment and coordination challenges and interagency collaboration gaps, with specific reference to SAIs and ACAs in the selected countries[1].

3.2 Ethiopia

3.2.1 Overview of Current state of corruption and anti-corruption entities in Ethiopia

The Transparency International Corruption Perception Index (CPI) is internationally recognised for the measurement of the level of corruption globally. The CPI ranks 180 countries and territories around the world by their perceived levels of public sector corruption, scoring on a scale of 0 (highly corrupt) to 100 (very clean). In 2022, Ethiopia scored 62 points and was ranked 96th. Compared to the previous year, in 2022, the level of corruption has increased (Jenkins & Elsayed, 2023). The table below provides for the score of Ethiopia in terms of the 2022 rankings globally (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Table 3 : Ethiopian CPI Corruption Index 2022

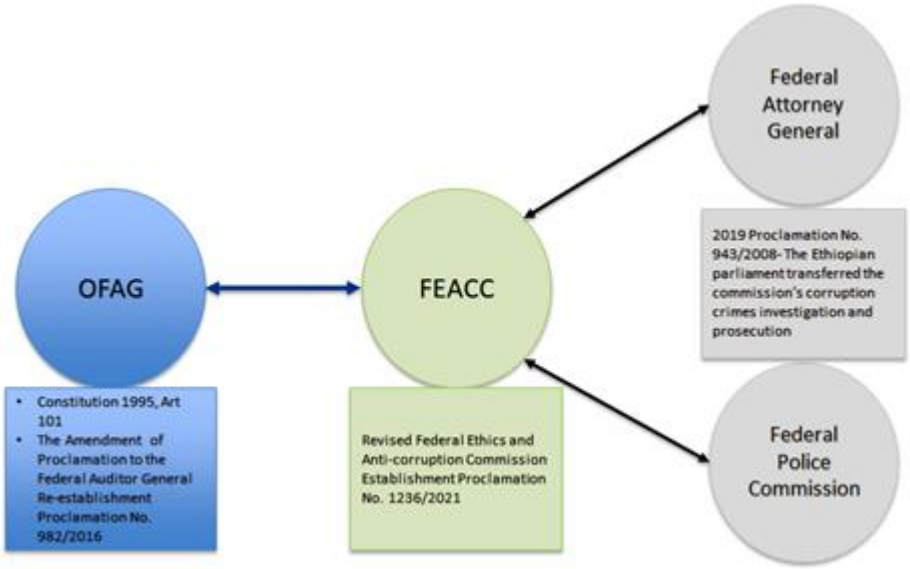
Country	Corruption rating (100) 2022	International Standing (180 countries)
Ethiopia	62	96th

Source: (Transparency International, 2022)

In terms of anti-corruption collaboration, the two main state entities involved are the Office of the Federal Auditor General (OFAG) and the Federal Ethics and Anti-Corruption Commission (FEACC). The image below shows the two entities, their main enacting legislation as well as other entities involved as directed by the relevant legislation:

[1] For a detailed in-country analysis of Ethiopia, Kenya, Rwanda, South Sudan, United Republic of Tanzania, and Uganda, refer to Annexure B.

Figure 2: Ethiopian SAI / ACA Legal Relationship



3.2.1.1 The Office of the Federal Auditor General (OFAG) is Ethiopia's Supreme Audit Institution, established in 2016 to establish a strong law-enforcement and prosecution institution. It audits public expenditures and submits annual reports to the House of People's Representatives, allowing it to enjoy higher institutional independence than the FEACC or attorney general.

3.2.1.2 The Federal Ethics and Anti-Corruption Commission (FEACC) as the main anti-corruption agency in Ethiopia, was established in 2001 however the commission's jurisdiction has expanded to include private companies, but political parties and religious organizations are not covered. In 2019, the Ethiopian parliament transferred the commission's investigative and prosecutorial mandates to the Attorney General. Important powers of corruption crimes investigation and prosecution have been granted to the Federal Attorney General and Federal police commission, although the FEACC is still accepting reports and information related to corruption from citizens. Concerns have been raised about the increasing level of corruption in Ethiopia, with some arguing that the FEACC is not properly structured which is affecting its effectiveness.

3.2.2 Legal Framework – Ethiopian OFAG and FEACC

Both the entities have been established and function according to an Ethiopian law as per the table below[2]:

[2] For a detailed analysis of the legal framework, refer to Annexure C.

Table 4 : Legal Framework – Ethiopian OFAG and FEACC

Area	The Office of the Federal Auditor General (OFAG)	The Federal Ethics and Anti-Corruption Commission (FEACC)
Legal Mandate	i. Constitution 1995, Art 101 – OFAG General is the supreme auditing arm of the federal government and is empowered to audit all public expenditures and submit annual reports to the House of People's Representatives. ii. The Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016: iii. Section 3 makes provision for the establishment of the Office of the Federal Auditor General. iv. Section 5 describe the duties of the Office of the Federal Auditor General – to audit or cause to be audited, the Information Technology Systems, Utilization and Administration of the Offices of the Federal Government and Organizations	i. Revised Federal Ethics and Anti-corruption Commission Establishment Proclamation No. 1236/2021 makes provision for the establishment of the FEACC. ii. Section 6(4) refers to the creation of institutional capacity. iii. Section 18 refers to the duty to Co-operate. All offices and person shall co-operate in providing necessary support to enable the office to exercise its power and discharge its responsibility. iv. Section 21(2) refers to: • the establishment of a planning, reporting and relation system states that it should create institutional capacity that would enable to carry out powers and duties given to it by law. • establish a planning, reporting and relation system with the Ethics and Anti-corruption commissions of the regional and city administrations. • deals with cooperation whenever cooperation and assistance are required by the Commission in connection with its powers and duties. v. Federal Attorney General Proclamation No. 943/2016 Section 22 (2) & (3) -the Ethiopian parliament transferred the commission's corruption crimes investigation and prosecution to the Federal Attorney General and Federal Police Commission. Respectively.
Scope	i. It is directly accountable to the House of Peoples' Representatives rather than the prime minister. ii. The OFAG audits all public expenditures and submits annual reports to the House of People's Representatives. iii. Duty to co-operate. All offices and person shall co-operate in providing necessary support to enable the office to exercise its power and discharge its responsibility.	i. FEACC's remit is limited to leading the national preventive measures against corruption. These include conducting corruption risk assessments, developing codes of ethics for public agencies and SOEs, as well as leading awareness raising campaigns and delivering ethics training (Jenkins & Elsayed, 2023). At present, any complaints or tip-offs the FEAAC receives should be passed to the Attorney General's office for investigation and prosecution. ii. The commission accepts reports and information related to corruption from citizens. It appears that the commission is charged with protecting whistleblowers and witnesses.

Area	The Office of the Federal Auditor General (OFAG)	The Federal Ethics and Anti-Corruption Commission (FEACC)
Collaboration stipulated	Section 4 of the Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016 refers to cooperation. Article 20 of the Auditor General proclamation state that the Auditor General shall notify the investigative agencies of possible corruption-related activities as identified during state audits.	None included

3.2.3 Research Question 1: Overview of current collaboration between the OFAG and the FEACC

The Ethiopian Government established a National Anti-corruption Committee in 2022 to coordinate the government's campaign against corruption. The OFAG does not currently form part of this Committee. A shared anti-corruption strategic framework was developed jointly by the SAI and ACAs, with education, prevention, and enforcement as the main pillars. However, the draft 2010 national anti-corruption policy, developed in consultation with relevant stakeholders, has not been finalized to date and requires further development to promote collaboration between the SAI and ACAs.

A standing committee through the Public Accounts Committee of parliament has been established, including all state agencies. All in-country respondents rated the degree of formal and informal working relationships as excellent. A Memorandum of Understanding (MoU) was signed in July 2023 to establish formal working and sharing of resources during joint anti-corruption awareness campaigns. However, no formal documents were found to clarify the roles of each entity when collaborating beyond awareness campaigns.

No joint audits and/or - investigations are currently being conducted by the OFAG and the FEACC. However, there is a mutual understanding of each other's roles and responsibilities among officials, emphasizing aspects such as maintaining independence, clarity of purpose, and functions per the legal mandate. Even though there is no single monitoring and evaluation platform to measure the degree of collaboration between Ethiopian state entities towards addressing corruption, in-country respondents emphasised that both entities have similar strategic goals and objectives towards addressing corruption through their respective mandates. They voiced their support for a combined anti-corruption strategy in which the respective roles and responsibilities are not only clarified but expanded to include joint operations such as audits and investigations.

3.2.4 Research Question 2: State of Information exchange between the OFAG and FEACC

The study furthermore explored the extent and purpose of information exchange between the OFAG and FEACC in Ethiopia. It reveals that the OFAG is obliged to report corruption during audit operations to various institutions, including the FEACC, which then investigates and takes up the issue. Joint public awareness campaigns are currently being conducted to highlight the roles and responsibilities of the OFAG and FEACC in addressing corruption. The informal collaboration between the two entities in terms of exchange of information and expertise as well as the joint awareness campaigns are viewed in a positive light towards enhanced and institutionalised collaboration between the OFAG and FEACC. The FEACC also established the Directorate for Co-ordination of Ethics Infrastructures to coordinate anti-corruption collaboration with other entities.

3.2.5 Research Question 3: Enabling and Limiting factors towards collaboration between the Ethiopian OFAG and the FEACC

Analysis of the various dimensions considered revealed the following enabling and limiting factors towards collaboration between the OFAG and the FEACC:

Table 5 : Enabling and Limiting factors towards collaboration between the Ethiopian OFAG and the FEACC

Dimensions	***Enabling Factor***	***Limiting Factor***
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The Office of the Federal Auditor General (OFAG) and The Federal Ethics and Anti-Corruption Commission (FEACC) both established by law. • Section 4 of the Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016 refers to cooperation. • Article 20 of the Auditor General proclamation state that the Auditor General shall notify the investigative agencies of possible corruption-related activities as identified during state audits.	• There is currently no legal requirement to collaborate between the OFAG and the FEACC. • The Federal Ethics and Anti-Corruption Commission's (FEACC) powers for crimes investigation and prosecution were transferred to the Federal Attorney General and Federal Police Commission
Political Willingness and Buy in from leadership of organisations to collaborate		• National Anti-corruption Committee to coordinate the government's campaign against corruption does not include the SAI (OFAG).
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs– degree to which there are shared anti-corruption goals and objectives		• Finalisation of 2010 National Anti-corruption strategy could not be confirmed – currently no shared national anti-corruption strategy in place.
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• Currently there are sound formal and informal relations between the entities ate both managerial and technical level. • A MoU has been signed with between the OFAG and FEACC in July 2023 towards establishing formal working relations when conducting joint awareness campaigns.	
Existence of collaborate audits and joint investigations		• No joint audits and investigations are currently being conducted by the OFAG and the FEACC.
Mutual understanding of each other's roles and responsibilities	• Role clarity based on understanding of legal mandate and areas of responsibility as defined in the various proclamations and as result of joint awareness campaigns on roles and responsibilities.	

Dimensions	*Enabling Factor*	*Limiting Factor*
Monitoring and evaluation processes		• No M&E process in place to measure efficacy of interagency anti-corruption collaboration between OFAG and the FEACC.
Individual and organisational capacity needs as well as cross-functional resource sharing	• Both entities are well-equipped with trained and professional officials. • Cross-functional resources sharing during joint training and capacity building activities as directed by the MoU.	
2. **To what extent and to what end do SAIs and ACAs exchange information**?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• In line with Art 20 of the Auditor General proclamation, the OFAG provides real-time information to the FEACC when detecting possible corruption.	
Public awareness of the respective roles, mandates and collaboration	• Joint awareness campaigns conducted to increase public awareness of the respective roles and mandates towards addressing corruption.	

3.2.6 Research Question 4: Other state and non-state entities involved anti-corruption activities in Ethiopia

The fight against corruption in Ethiopia is facilitated by various state actors, including the Federal Attorney General, Federal Police Commission, and Civil Society Organisations (CSOs). The Federal Attorney General, appointed by the House of Peoples Representatives, was given the responsibly to investigate and prosecute corruption committed by public officials, employees, and regional administrations.

The Federal Police Commission also has the power to investigate corruption crime. The Ethiopian Financial Intelligence Centre (FIC) was established in 2009 to coordinate authorities and institutions in countering money laundering and the financing of terrorism. In 2019, a memorandum of understanding was signed between the FEACC and the FIC to improve coordination.

Civil society organisations (CSOs) are perceived as weak due to restrictions under the Charities and Societies Proclamation, which restricts their activities and funding from foreign sources. These entities should however be considered when designing collaboration frameworks to combat corruption in Ethiopia.

3.2.7 Summary

Although there are no legal requirements to collaborate other than the stipulation requiring the OFAG to share corruption-related information when becoming aware of such, as well as no joint strategic or operational framework in place, the current collaboration efforts between the OFAG and FEACC in Ethiopia provide for further formalisation and expansion. The table below provides for a detailed view of the of the current status of collaboration between the OFAG and the FEAAC (1- Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

Table 6 : Current status of collaboration between the OFAG and the FEAAC

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Satisfactory (3)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	2	Above Average
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	2	Above Average
Existence of a shared anti-corruption strategic framework developed jointly by SAIs and ACAs	4	Below Average
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	4	Below Average
Existence of collaborate audits and joint investigations	4	Below Average
Mutual understanding of each other's roles and responsibilities	2	Above Average
Monitoring and evaluation processes	4	Below Average
Individual and organisational capacity needs as well as cross-functional resource sharing	3	Satisfactory
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Satisfactory (3)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	3	Satisfactory
Public awareness of the respective roles, mandates and collaboration	3	Satisfactory

3.3 Kenya

3.3.1 Overview of Current state of corruption and anti-corruption entities in Kenya

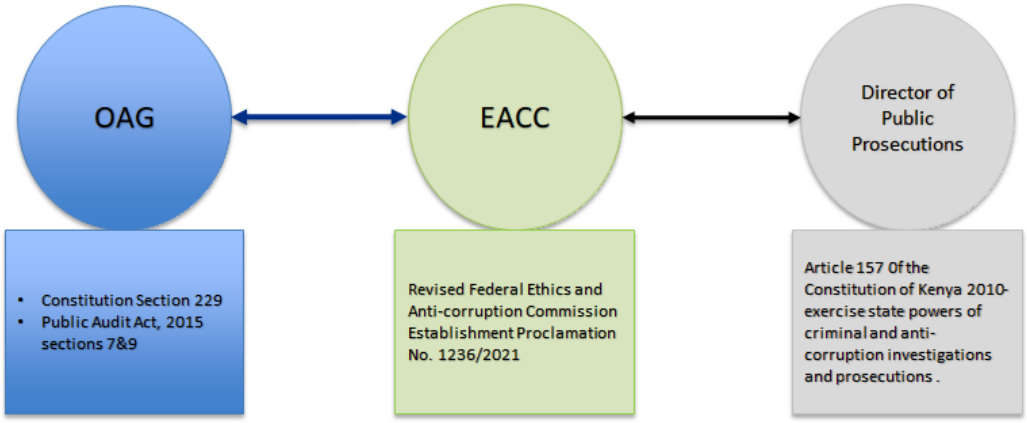
The "Corruption Perceptions Index" for the public sector showed 68 points in Kenya for 2022. With this result Kenya ranks 124th. So, compared to other countries, it is slightly below average. Compared to the previous year, in 2022, the level of corruption decreased slightly. In the long term, it has also declined moderately in recent years (WorldData, 2023b). The table below provides for the score of Kenya in terms of the 2022 rankings globally (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Table 7 : Kenyan CPI Corruption Index 2022

Country	**Corruption rating (100) 2022**	**International Standing (180 countries)**
Kenya	**68**	**124th**

The two main state entities involved in addressing corruption in Kenya are the Office of the Auditor General (OAG) and the Ethics and Anti-Corruption Commission (EACC). The image below illustrates the two entities, their main enacting legislation as well as the prosecuting entity involved as directed by the relevant legislation:

Figure 3 : Kenyan SAI / ACA Legal Relationship



3.3.1.1 The Office of the Auditor-General (OAG) as the supreme audit institution in Kenya, is an independent office established under Article 229 of the Kenyan Constitution. Its primary oversight role is to ensure accountability within the three arms of government, the Legislature, Judiciary, and Executive, as well as the Constitutional Commissions and the Independent Office of the Controller of Budget. The OAG audits and reports on the accounts of various entities, including the National and County Governments, all funds and authorities, courts, and independent offices. It also confirms whether public money has been applied lawfully and effectively. The OAG offers assurance by providing annual reports on governance and accountability of public resources. Special audits are conducted by Parliament and relevant committees, examining issues related to serious allegations of fraud, corruption, wastage, misappropriation of assets, and mismanagement of public resources. Reports are submitted to Parliament and relevant County Assemblies, who represent the Kenyan people. After hearings, recommendations are given to implement by the entities concerned, and the Auditor-General follows up to confirm implementation.

3.3.1.2 The Ethics and Anti-Corruption Commission (EACC) as the main anti-corruption agency in Kenya, was established under Article 79 of the Kenyan Constitution to ensure compliance with ethics and integrity requirements. It replaced the Kenya Anti-Corruption Commission (KACC) and aims to eradicate corruption and unethical practices in Kenya through strategies such as strengthening policy, legal, and regulatory frameworks, enhancing law enforcement, enhancing public education, preventing corruption, and enhancing institutional capacity. The Commission's functions include enforcing compliance with Chapter Six and Article 252 of the Constitution, investigating and recommending prosecution for corruption, economic crime, unethical conduct, or violation of ethics codes, and tracing court proceedings for corruptly acquired assets. It also develops and enforces a code of ethics for state and public officers, promotes ethics and anti-corruption initiatives, and collaborates with stakeholders.

3.3.2 Legal Framework – Kenyan OAG and EACC

Both the entities are enacted through the Kenyan Constitutions as well as respective acts, being the Public Audit Act, 2015 and the Independent Ethics and Anti-Corruption Commission Act, 2011. The table below provides for insight into the establishing legislation as well as sections regarding current functions and collaboration:

Table 8: Legal Framework – Kenyan OAG and EACC

Area	Office of the Auditor-General (OAG)	Ethics and Anti-Corruption Commission (EACC)
Legal Mandate	i. Constitution Section 229 and Public Audit Act, 2015 sections 7&9: Establishment of the Office of the Auditor-General (OAG) as an Independent Office mandated to audit and report in respect to each financial year on the accounts of identified state entities. ii. The Public Audit Act, 2015 Section 4 Provides for the establishment of the OAG. iii. Article 229(6) of the Constitution requires the Auditor-General to confirm whether public money has been applied lawfully and in an effective way.	i. Article 79 of the Constitution mandated Parliament to establish an independent anti-corruption commission for purposes of ensuring compliance with, and enforcement of ethics and integrity requirements. ii. Section 3 of the Independent Ethics and Anti-Corruption Commission Act, 2011 (No. 22 of 2011), pursuant to Article 79 of the Constitution - established the EACC as the main anti-corruption body with legal mandate to fight corruption through law enforcement, prevention and public education.
Scope	i. The Office is charged with the primary oversight role of ensuring accountability within the three arms of government (the Legislature, the Judiciary, and the Executive) as well as the Constitutional Commissions and the Independent Office of the Controller of Budget. ii. The Auditor-General is mandated to audit and report in respect to each financial year on the accounts of: the National and County Governments; all Funds and Authorities of the National and County Governments; all Courts; every Commission and Independent Office established by the Constitution; the National Assembly, the Senate and the County Assemblies; Political Parties funded from public funds; the Public Debt and the accounts of any entity that legislation requires, and any entity that is funded from public funds. iii. The OAG provides assurance by providing annual reports on governance and accountability of public resources. This includes Special audit involves detailed examination of issues related to serious allegation of fraud and corruption.	i. The overall goal of the Ethics and Anti-Corruption Commission (EACC) is to eradicate corruption and unethical practices in Kenya. ii. This goal will be fulfilled through implementation of strategies aimed at strengthening policy, legal and regulatory framework; enhancing law enforcement in the fight against corruption and unethical conduct; enhancing public education, communication and awareness on corruption and unethical practices; enhancing the prevention of corruption and unethical practices; and enhancing institutional capacity of the Commission EACC. iii. The functions of the Commission also include enforcing compliance with Chapter Six and Article 252 of the Constitution; Investigation and making recommendation to the Director of Public Prosecutions for the prosecution of any acts of corruption, economic crime, unethical conduct or violation of codes of ethics or other matter prescribed in law; trace and institute court proceedings for preservation and recovery of corruptly acquired assets or payment of compensation and forfeiture of unexplained assets. iv. The Commission is also entrusted with the development and enforcement of a code of ethics for state and public officers, public education and awareness on anti-corruption and ethical issues and to collaborate with and facilitate state, public officers, and other stakeholders to promote ethics and anti-corruption initiatives.
Collaboration stipulated	Section 58(1) of the Public Audit Act, 2015 - all staff of the Office of the Auditor-General are duty bound to disclose any fraud or corruption that comes to their attention immediately	Section 14 of the Bribery Act, No. 47 of 2016` places an obligation on every person holding a position of authority in a public or private entity to report suspicion or knowledge of bribery or corruption to EACC.

3.3.3 Research Question 1: Overview of current collaboration between the Kenyan OAG and the EACC

In 2015, the Kenyan President appointed a Task Force to review the legal, policy, and institutional framework for fighting corruption. The Task Force's recommendations included strengthening anti-corruption mechanisms, partnerships, multi-agency collaboration, technical assistance, capacity-building, strict adherence to the Constitution, and the rule of law and due process. The Kenyan government has implemented some of the recommendations, such as the enactment of the Ethics and Anti-Corruption (Amendment) Act, 2016, the establishment of a High Court Division on Anti-Corruption and Economic Crimes, and the appointment of an interagency committee to oversee the implementation of the Task Force's recommendations.

The National Anti-Corruption Campaign Steering Committee (NACCSC) was established to coordinate the anti-corruption campaign across the country. The government reorganized the Committee's membership to include the National Treasury, State Department for Devolution, and Ethics and Anti-Corruption Commission. However, there is currently no shared anti-corruption strategy in Kenya. Both the OAG and the EACC Strategic plans mention collaboration in the form of sharing information.

There is no formal agreement between the OAG and the EACC, and in-country respondents from both entities rely on their respective legal mandates to dictate the relationship. At managerial level, the entities actively participate in inter-agency forums and initiatives for fighting corruption and promoting good governance and accountability.

The Office of the Auditor General (OAG) and the Kenya Audit Commission (EACC) collaborate on ad hoc basis to conduct joint audits on public funding, as requested by parliament or the Public Accounts Committee and Public Investment Committee. The OAG works with the Directorate of Criminal Investigations, the Ethics and Anti-Corruption authority, and the Office of the Directorate of Public Prosecutions during such joint operations. The EACC strategy includes collaboration with the Kenya Revenue Authority but does not specifically mention such collaboration with the OAG beyond joint operations as instructed.

The OAG and EACC have a strong respect for and mutual understanding of each other's roles and responsibilities, with the former providing expert support when cases are brought to court for prosecution purposes. The Kenyan Parliament has raised concerns about the lack of an effective mechanism for follow-up on implementation of audit recommendations, leading to recurrence of audit queries in subsequent audit reports. In response, the OAG has developed an internal framework for tracking, follow-up, and reporting on implementation of audit recommendations and proposed sanctions for public entities that do not implement them. This also paves the way for the EACC to investigate such matter when flagged by the OAG.

The OAG and EACC are well-resourced in terms of professional knowledge and skills, with additional funding and human resource skills and knowledge made available for joint operations as required.

3.3.4 Research Question 2: State of Information exchange between the OAG and EACC In Kenya

The second research question explores the extent and purpose of information exchange between SAIs and ACAs. Both entities share real-time evidence during joint operations, as required by their mandates. The legal "duty to report" is also emphasized, resulting in sharing information when corruption is suspected or when additional information is needed. However, there is no collaboration in public awareness campaigns between the OAG and the EACC currently. The OAG views sharing audit reports to parliament as a method

to inform the public about their duties for good governance and accountability of public funds. The EACC Strategy aims to enhance public education, communication, and awareness. This includes EACC public awareness campaigns to entrench ethics and anti- corruption in institutions of learning as well as promote the corporate brand of the EACC to position the Commission as the primary anti-corruption state entity in Kenya.

3.3.5 Research Question 3: Enabling and Limiting factors towards collaboration between the Kenyan OAG and the EACC

The table below provides for the various collaboration enabling and limiting factors which were identified based on the different dimension considered in Kenya:

Table 9 : Enabling and Limiting factors towards collaboration between the Kenyan OAG and the EACC

Dimensions	***Enabling Factor***	***Limiting Factor***
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The Office of the Auditor General (OAG) and The Ethics and Anti-Corruption Commission (EACC) both established by law. • Section 58(1) of the Public Audit Act, 2015 and Section 14 of the Bribery Act, No. 47 of 2016 - duty to report suspicion or knowledge of bribery or corruption to EACC.	• No legal obligation to collaborate other than duty to report placed on all state officials. • No consequences when state official fails to report corruption.
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The Office of the Auditor General (OAG) and The Ethics and Anti-Corruption Commission (FEACC) both established by law. • Section 58(1) of the Public Audit Act, 2015 and Section 14 of the Bribery Act, No. 47 of 2016 - duty to report suspicion or knowledge of bribery or corruption to EACC.	• No legal obligation to collaborate other than duty to report placed on all state officials. • No consequences when state official fails to report corruption.
Political Willingness and Buy in from leadership of organisations to collaborate		• National Anti-Corruption Campaign Steering Committee (NACCSC) includes the EACC but excludes the OAG.
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• EACC Strategy 2023 stipulates collaboration by sharing of information between the EACC and the OAG.	•
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• Formal working relationships at managerial level – participated in inter-agency forums and other initiatives for fighting corruption and promoting good governance and accountability.	• No formal MoU in place to formalise working relationships and collaboration between OAG and EACC. • Entities may be operating in silos without due consideration for collaboration, especially at technical level.
Existence of Collaborate audits and joint investigations	• Multiple agencies, including OAG and EACC collaborate on an ad hoc basis carrying out joint audits on public funding, as requested by parliament or the Public Accounts Committee and Public Investment Committee.	

Dimensions	*Enabling Factor*	*Limiting Factor*
Mutual understanding of each other's roles and responsibilities	• Role clarity based on understanding of legal mandate and areas of responsibility as defined in the various acts and as result of joint awareness campaigns on roles and responsibilities.	
Monitoring and evaluation processes		• Currently no single monitoring and evaluation system in place to measure degree of collaboration between the OAG and the EACC.
Individual and organisational capacity needs as well as cross-functional resource sharing	• Both entities are well-equipped with trained and professional officials. • Existence of forensic audit expertise provides for valuable expert input into audits and investigations. • Cross-functional resources sharing during joint audits and investigations as requested. • Funding and human resources are made available for joint operations as required.	
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• Both the OAG and EACC strategies aim to share information. • Duty to report bounds all officials to report suspected acts of corruption to the EACC or relevant authority.	

3.3.6 Research Question 4: Other state and non-state entities involved anti-corruption activities in Kenya

In terms of other state entities involved in anti-corruption activities, **the Office of the Director of Public Prosecutions (ODPP)** is Kenya's national prosecuting authority, delinked from the Attorney General's Office in 2011. Its mandate is to exercise state powers of prosecution in criminal matters and direct and supervise the conduct of criminal and anti-corruption investigations.

1) The **Commission on Administrative Justice (CAJ**), also known as the Office of the Ombudsman, is an independent commission established by the Commission on Administrative Justice Act, 2011. It investigates government conduct alleged to be prejudicial, improper, or resulting in impropriety or prejudice.
2) The **Office of the Controller of Budget** is an independent institution established in terms of Article 228 of the constitution. It oversees the implementation of the national and county governments' budgets, authorizes the withdrawal of public funds, and publicly reports on budget implementation.
3) **Special magistrates** are appointed by the Judicial Service Commission to hear cases of corruption daily, and the Kenya Anti-Corruption Advisory Board is established by Section 16 of the 2003 Anti-Corruption and Economic Crimes Act (ACECA). The Advisory Board consists of 12 members nominated by various civic, religious, professional/business organizations and associations.
4) **A Task Force on the Review of Legal, Policy, and Institutional Framework for Fighting Corruption** in Kenya was appointed in March 2015, with the Attorney-General as its Chairperson. The Task

Force's recommendations include legal, policy, institutional frameworks, partnerships, multi-agency collaboration, technical assistance, capacity-building, strict adherence to the Constitution of Kenya, and the rule of law and due process in the fight against corruption.

Kenyan civil society is one of the most robust on the continent. Citizens report bribery experiences with great frequency. An NGO website contains records of citizen complaints about officials' bribery demands. Following the advent of multiparty democracy in 1992, the media and civil society have since frequently exposed corruption scandals in an environment that is less repressive (Open Society Foundations, 2016).

3.3.7 Summary

Overall, the degree of collaboration between the OFAG and EACC in Kenya during formal joint operations is very strong and sets the foundation for a formalised institutional agreement for ongoing collaboration and information sharing in future. Beyond having areas of shared interest, OAG, EACC and ODPP also complement each other and can increase the effectiveness of each other's work when collaboration works effectively.

A combined analysis of the literature reviewed, and the responses from the in-country respondents and validation workshop inputs, provides for an overview of the current status of collaboration between the OAG and the EAAC on Kenya (1- Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	2	Above Average
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	1	Excellent
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	3	Satisfactory
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	2	Above Average
Existence of Collaborate audits and joint investigations	2	Above Average
Mutual understanding of each other's roles and responsibilities	2	Above Average
Monitoring and evaluation processes	3	Satisfactory
Individual and organisational capacity needs as well as cross-functional resource sharing	3	Satisfactory
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	3	Satisfactory
Public awareness of the respective roles, mandates and collaboration	2	Above Average

With an above average rating in terms of the current extent of collaboration as well as the extent to which information is shared between the SAI and ACA in Kenya, it is evident that aspects such as a solid legal framework, excellent political support and shared strategic goals with solid working relationships based on sound knowledge of each other's roles are currently enabling collaboration. This is furthermore supported by joint public awareness campaigns, a degree of monitoring and evaluation, as well as satisfactory sharing of real-time information sharing.

3.4 Rwanda

3.4.1 Overview of Current state of corruption and anti-corruption entities in Rwanda

The country has also achieved significant progress over the last years in terms of government effectiveness and transparency of the regulatory framework. Despite these efforts, corruption remains prevalent in the country and there have been instances of tax and public funds embezzlement, fraudulent procurement practices, judicial corruption as well as high ranking officials involved in corrupt practices. Sectors most affected by corruption include the judiciary, public finance management, public administration and public procurements.

The "Corruption Perceptions Index" for the public sector showed 49 points in Rwanda for 2022. With this result Rwanda ranks 55th. So, compared to other countries, it is at an average rating (WorldData, 2023a). The table below provides for the 2022 Rwanda score as well as the 2022 rankings globally (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

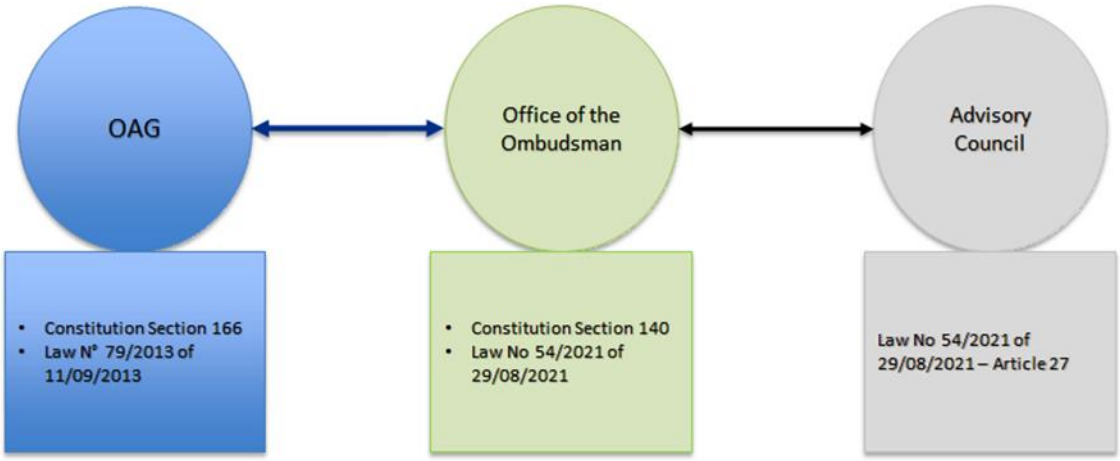
Table 10 : Rwanda CPI Corruption Index 2022

Country	Corruption rating (100) 2022	International Standing (180 countries)
Rwanda	51	54th

Source: (Transparency International, 2022)

In Rwanda the Office of the Auditor General (OAG), as the SAI, and the Office of the Ombudsman as the main ACA, are the two main entities entrusted to address corruption, for purposes of this study. The image below shows the two entities, their main enacting legislation as well as other entities involved as directed by the relevant legislation:

Figure 4 : : Rwanda's SAI / ACA Legal Relationship



1) The Office of the Auditor General of State Finances (OAG)

The Office of the Auditor General of State Finances (OAG) in Rwanda was established in 1998 under Article 166 of the Constitution of the Republic of Rwanda. It is responsible for auditing state finances and assets, conducting regular audits of national and local government organs, public enterprises, parastatals, privatized state enterprises, joint ventures, and government projects. The OAG's responsibilities include auditing revenues and expenditures, verifying expenditures' conformity with laws and regulations, and carrying out audits of accounts for efficient management and control of state organs and institutions. Additionally, the OAG must submit a complete report on the consolidated state accounts for the previous year to each Chamber of Parliament before the budget examination. The OAG also helps prevent

corruption by issuing recommendations in its annual report on governmental fiduciary systems audits, which are closely monitored by Parliament's Public Accounts Committee. Districts are incentivized to take the OAG report seriously, as their performance contracts include a target on the percentage of Auditor General recommendations implemented.

2) Office of the Ombudsman - Corruption Prevention Unit

Since 2003, the Office of the Ombudsman in Rwanda has been actively working to identify and address corruption vulnerabilities within the country. With a broad mandate to arrest, investigate, prosecute, impose sanctions, recover assets, and request court judgment reviews, the office has 17 legal instruments to strengthen its role as the leading agency in combating corruption. The main missions of the Ombudsman's Preventing Corruption and Related Offences Unit are to analyse and reduce corruption risks in the state, conduct in-depth audits of governmental institutions, and provide recommendations to decrease corruption likelihood. Robust mechanisms ensure that recommendations are taken seriously, with the Office monitoring responses and providing annual reports to Parliament detailing progress in implementing its recommendations. If a recommendation is not followed, Members of Parliament can summon an institution for explanation, and the Office can request administrative sanctions against the responsible civil servants.

3.4.2 Legal Framework – Rwandan OAG and Office of the Ombudsman

Item	SAI: Office of the Auditor General	ACA: Office of Ombudsman
Legal Mandate	The Constitution of the Republic of Rwanda (Article 166) and the Law N° 79/2013 of 11/09/2013 asserts that the Office of the Auditor General is an independent State organ responsible for the auditing of State finances and assets. The OAG reports directly to Parliament as stipulated in Articles 165 and 166 of the Constitution of the Republic of Rwanda of 4 June 2003 revised in 2015.	The Constitution of the Republic of Rwanda (article 140) and Law No 54/2021 of 29/08/2021 (article 2) establishes the Office of the Ombudsman as a specialised organ and enjoys administrative and financial autonomy.
Scope	i) The Auditor-General (AG) of State Finances' Office audits all national and local government organs, public enterprises and parastatals, privatised state enterprises, joint ventures in which the state participates, and government projects. (ii) The AG is also involved in preventing corruption by auditing governmental fiduciary systems and issuing recommendations in its annual report.	The Office of the Ombudsman duties and responsibilities include: i) Reviewing systems of different institutions and assessing the implementation of government projects and programs; ii) Sensitizing the citizens on preventing, rejecting and fighting corruption; iii) Receiving and analysing received information on corruption; and iv) Carrying out investigation on cases of corruption.
Collaboration stipulated	Article 3 of Law no 54/2018 of 13/08/2018 on fighting against corruption, states that any public organ, private institution, civil society member or international organisation operating in Rwanda must collaborate with other institutions in line with the required timeframe while presenting the activities performed or providing any information requested by another institution	

3.4.3 Research Question 1: Overview of current collaboration between the Rwandan OAG and Office of the Ombudsman

In Rwanda, the highest political power is being used to drive the Zero-tolerance anti-corruption strategy. Article 4 of the Presidential Order no 64/01 of 12/02/2014 determines the responsibilities, organization, and functioning of the Advisory Council to fight against Corruption and Injustice. Both entities have Zero tolerance as an objective, with transparency and accountability principles in place to ensure optimal use of public funds.

A shared anti-corruption strategic framework has been developed jointly by SAI and ACAs, with the Office of the Auditor General of State Finances, the Office of the Ombudsman, the National Public Prosecution Authority, the Rwanda National Police, and the Rwanda Public Procurement Authority. The Office of the Ombudsman is the primary anti-corruption agency aiming to ensure that the policy is effectively implemented. Roles and responsibilities are to be shared between various stakeholders according to their respective missions, and the entities must give due consideration to include prevention and combatting of corruption as an integral part of their respective strategic priorities.

The degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level is high, with all respondents rating this aspect positively. Collaborate audits and joint investigations have been established, operating across institutional boundaries, and planning for joint operations is done during NACAC meetings. A joint project to carry out assessments of idle public property has also been mentioned.

Mutual understanding of each other's roles and responsibilities is evident, with high levels of mutual respect and trust between officials of the two entities. Monitoring and evaluation processes are included in the 2012 Anti-Corruption Strategy, which requires all state actors under the leadership of the Office of the Ombudsman to implement a Monitoring and Evaluation policy to ensure regular feedback and performance assessment of anti-corruption action.

Individual and organizational capacity needs and cross-functional resource sharing are identified as potential hindrances in both entities' strategic plans. To alleviate this, they have identified a strategic goal to strengthen stakeholder relationships and share resources in the form of expert knowledge and skills when asked for such. Overall, the collaboration between SAI and ACAs anti-corruption strategies is based on shared goals, shared objectives, and effective working relationships at different organizational levels.

3.4.4 Research Question 2: State of Information exchange between the Rwandan OAG and Office of the Ombudsman

The Office of the Auditor General (OAG) in Rwanda is actively involved in preventing corruption by auditing governmental fiduciary systems and issuing recommendations in its annual report. Corruption cases spotted by the OAG are systematically forwarded for investigation, and the Office of the Ombudsman regularly requests the OAG to audit institutions for which it received complaints. The OAG's reports are used by the Preventing Corruption and Related Offences Unit to target specific sectors or geographic areas deemed particularly vulnerable to corruption.

The OAG's strategic plan includes regular engagement with other key stakeholders through an effective Stakeholder Outreach & Engagement program. This includes organizing structured outreach with strategic stakeholders and participating in international and national workshops. Respondents from the OAG have participated in such events, although not solely organized by the OAG and the Office of the Ombudsman.

Signalling of zero tolerance does not only take place in anti-corruption campaigns but also through repeated engagement by the President in national forums like the annual National Dialogue and continuous communication to the public of arrests. Publicising high-profile corruption cases is central to the signalling strategy, with the government using "naming and shaming" to highlight individuals convicted for corruption. The list of individuals convicted includes their name, sex, profession, date of birth, parents' names, and area of residence, as well as the court that sentenced them, the crime they committed, and their sentence. In addition to the convict list, naming and shaming also involve public arrests of officials for corruption, which are featured in the media.

3.4.5 Research Question 3: Enabling and Limiting factors towards collaboration between the Rwandan OAG and Office of the Ombudsman

The analysis of the responses to the two research questions and related dimensions above, reveal the following enabling and limiting factors with regards to collaboration between the OAG and the Office of the Ombudsman in Rwanda:

Table 11: Enabling and Limiting factors towards collaboration between the Rwanda OAG and Office of the Ombudsman

Dimensions	***Enabling Factor***	***Limiting Factor***
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The Office of the Auditor General (OAG) and The Office of the Ombudsman are both established by law. • Article 3 of Law no 54/2018 of 13/08/2018 on fighting against corruption, requires all public and private organisations to collaborate with other institutions to report or provide information. • Advisory Council at national level establishes anti-corruption strategies and monitor progress and sharing of information.	
Political willingness and buy-in from leadership of organisations to collaborate	• OAG and Ombudsman are bound by Article 4 of the Presidential Order no 64/01 of 12/02/2014 to fight against Corruption and Injustice	
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• Rwanda's anti-corruption policy of 2012 - promotion of integrity and prevention of corruption. • 2008 Auditor General reports were instrumental in kickstarting the anti-corruption campaign. • The Office of the Ombudsman is the primary anti-corruption agency aiming to ensure that the policy is effectively implemented	
Degree of formal and informal working relationships between		• No formal MOU in place which regulates the

Dimensions	*Enabling Factor*	*Limiting Factor*
SAIs and ACAs at managerial and technical level		relationship in terms of collaboration specifically.
Existence of collaborate audits and joint investigations	• Planning for joint operations is done during the NACAC meetings where follow ups on Auditor General recommendations are considered.	
Mutual understanding of each other's roles and responsibilities	• Both entities have a solid and detailed understanding of their respective roles and responsibilities.	
Monitoring and evaluation processes	• Included in the 2012 Anti-Corruption Strategy, is a strategic coal towards the initiation of an anti-corruption monitoring and evaluation system.	• NO specific M&E system in place to monitor collaboration between OAG and Office of the Ombudsman
Individual and organisational capacity needs as well as cross-functional resource sharing	• Both entities share resources in the form of expert knowledge and skills when asked for such	
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• The Office of the Auditor General audits governmental fiduciary systems and issues recommendations in its annual report. • Corruption cases spotted by the Office of the Auditor General are systematically forwarded for investigation. • The Office of the regularly request the OAG to audit institutions for which it received complaints. • The Office of the Ombudsman uses the Auditor General report for operational planning.	
Public awareness of the respective roles, mandates and collaboration	Both entities have strategic outreach programme targets and participate in national workshops and anti-corruption events.	No formalised joint awareness campaigns by the OAG and the Office of the Ombudsman as part of an agreed collaboration strategy

3.4.6 Research Question 4: Other state and non-state entities involved anti-corruption activities in Rwanda

The National Anti-Corruption Advisory Council, chaired by the ombudsman, is responsible for bringing together key stakeholders in the fight against corruption. Members include the Minister of local government, Justice, Vice President of the Supreme Court, Prosecutor General, Inspector General of the Rwanda National Police, Head of the Rwanda Investigation Bureau, Secretary General of the National Intelligence and Security Service, Executive Secretary of the Rwanda Public Procurement Authority, Auditor General, Chief Executive Officer of the Private Sector Federation, and Executive Secretary of the Civil

Society Platform. The council meets quarterly and reports to the President of the Republic, Parliament, the Supreme Court, and the Cabinet. It has a technical committee composed of technicians from institutions led by members of the Advisory Council at national level. The Office of the Ombudsman is responsible for the Advisory Council Secretariat at national level.

The Public Accounts Committee, created by the Office of the Auditor General, is responsible for analysing the report of the Auditor General of State Finance and preparing draft recommendations for the Plenary Assembly within six months of its submission. It also follows up on the implementation of recommendations adopted by the Plenary Assembly during the analysis of the report.

Since 2018, the power of prosecution for corruption cases in Rwanda is shared between the Rwandan National Public Prosecution Authority and the Office of the Ombudsman. Institutions involved in scrutinizing public finances also play a role in detecting corrupt acts.

3.4.7 Summary

Overall, Rwanda's anti-corruption strategy is a collaborative effort to promote integrity and prevent corruption, with the Office of the Ombudsman playing a crucial role in ensuring effective implementation, with sound support from the OAG in terms of the identification of such possible corrupt actions. Collation of the various documents review, In-country interview responses and validation workshop feedback provide for the ratings as per the table below:

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Excellent (1)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	1	Excellent
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	1	Excellent
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	1	Excellent
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	1	Excellent
Existence of Collaborate audits and joint investigations	3	Satisfactory
Mutual understanding of each other's roles and responsibilities	1	Excellent
Monitoring and evaluation processes	3	Satisfactory
Individual and organisational capacity needs as well as cross-functional resource sharing	2	Above Average
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	2	Above Average
Public awareness of the respective roles, mandates and collaboration	2	Above Average

Beyond having areas of shared interest, the OAG, Office of the Ombudsman and Advisory Council for the fight against Injustice and Corruption also complement each other and can increase the effectiveness of each other’s work when collaboration is formalised between the two entities specifically.

3.5 South Sudan

South Sudan was ranked as the second most corrupt country in the world after Somalia, according to Transparency International's Corruption Perception Index (CPI) released in 2019 (Mayen, 2023; Transparency International, 2023a). The "Corruption Perceptions Index" for the public sector placed South Sudan at 178th out of 180 (WorldData, 2022a). The CPI ranks 180 countries and territories around the world by their perceived levels of public sector corruption, scoring on a scale of 0 (highly corrupt) to 100 (very clean). The table below provides for the score South Sudan as well as the South Sudanese 2022 rankings globally (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Table 12 : South Sudan CPI Corruption Index 2022

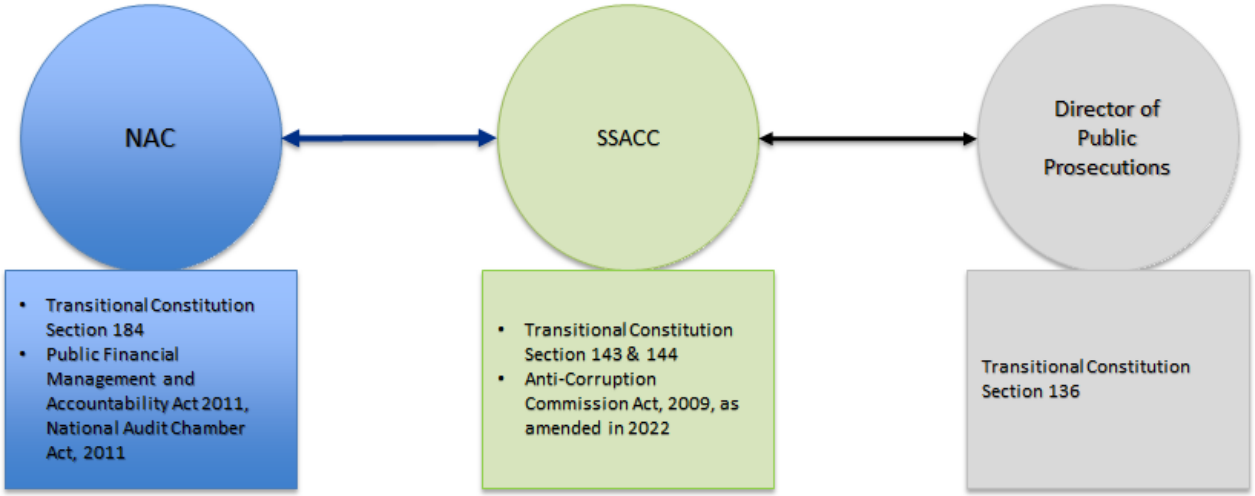
Country	Corruption rating (100) 2022	International Standing (180 countries)
South Sudan	13	178th

Source: (Transparency International, 2022)

3.5.1 State entities involved in fighting corruption

For purposes of this study, the focus is on two main entities, being the National Audit Chamber (NAC) as the Supreme Audit institution in South Sudan and the South Sudan Anti-Corruption Commission (SSACC), which for prosecuting purposes, hand over all investigations to the Director of Public Prosecutions within the Ministry of Justice, as illustrated below:

Table 13 : South Sudan SAI / ACA Legal Relationship



1) National Audit Chamber (NAC)

The National Audit Chamber in South Sudan is responsible for auditing the accounts of various government levels, independent commissions, public institutions, and corporations. The President, with the approval of the National Legislative Assembly, appoints the National Auditor General from qualified professionals. The National Audit Chamber sets auditing standards and supervises the financial performance of all government levels, including revenue collection and expenditure, in accordance with their respective legislatures' budgets.

The 2019-2024 NAC Strategic plan prioritizes several key outputs, including annual financial and compliance audit reports for the Central Government, annual audit reports covering state and local government-owned companies, performance audit reports for main sectors, special audit reports of donor-

funded projects, investigative audit reports in selected areas, an annual NAC Activity report, and an annual seminar for the PAC presenting the main audit findings and previous year's recommendations.

2) The South Sudan Anti-Corruption Commission

The South Sudan Anti-Corruption Commission (SSACC) is an autonomous and impartial body established in 2006 under article 147 of the Interim Constitution of Southern Sudan 2005 (ICSS). Its mandate includes protecting public property and investigating corruption cases to protect public funds and combat administrative malpractice in public institutions. The Commission has created a new Directorate of Investigation and Assets Tracing to identify government assets and ensure their non-abuse. It investigates corruption cases in both public and private sectors and reports them to the Ministry of Justice.

The Commission also combats administrative malpractices alongside the Directorate of Corruption Prevention and Education, distributing programs, creating awareness, and mobilizing communities on corruption and its effects on public institutions and the country. The Directorate uses various methods, including print materials, video, audio media, and workshops. The Commission also administers assets and liabilities declarations of senior public service officials, as per Article 121 of ICSS. The Commission distributes declaration forms annually, ensuring that specified leaders have declared their incomes, assets, and liabilities.

3.5.2 Legal Framework – South Sudan NAC and the SSACC

Area	National Audit Chamber (NAC)	The South Sudan Anti-Corruption Commission (SSACC)
Legal Mandate	Section 184 of the Transitional Constitution of the Republic of South Sudan, 2011, makes provision of the establishment of the National Audit Chamber, as an independent institution. The legal mandate also includes Section 52 of the Public Financial Management and Accountability Act 2011, as well as the National Audit Chamber Act, 2011, specifically sections 7, 12 and 36. The specific functions and duties of the Chamber are contained in Clause 7 of the Southern Sudan National Audit Chamber Act, 2011.	Section 143 of the Transitional Constitution of the Republic of South Sudan, 2011 makes provision for the establishment of the Anti-Corruption Commission. Section 144 of the Transitional Constitution of the Republic of South Sudan, 2011 refers to the functions of the Commission. Section 3 of the Anti-Corruption Commission Act, 2009, as amended in 2022 provides for the establishment and governance of an independent commission to prevent and combat corruption at all levels of Government. Section 6 of the Anti-Corruption Commission Act, 2009, as amended in 2022 spells the responsibilities of the Commission.

Area	National Audit Chamber (NAC)	The South Sudan Anti-Corruption Commission (SSACC)
Scope	(i) The National Audit Chamber shall set auditing standards for the whole country and supervise the financial performance of all levels of government, including revenue collection and expenditure, in accordance with the budgets approved by their respective legislatures. (ii) National Audit Chamber is tasked to ensure auditing of the accounts of the national, state and local government levels, independent commissions, public institutions and corporations and any other institutions as may be determined by law.	(i) The functions of the Commission should be to investigate cases of corruption involving public property and public interest; and it shall submit such investigation to the Ministry of Justice for prosecution. (ii) The Commission has a mandate, inter alia, to protect public property and investigate cases of corruption with a view to protecting public funds and combating administrative malpractice in public institutions (Anti-Corruption Resource Centre, 2013a; Madouak, 2020). (iii) The Commission has created a new Directorate of Investigation and Assets Tracing which is tasked with investigation of cases of corruption in both the public and private sectors and hand over cases to the Ministry of Justice. (iv) Section 3 of Anti-Corruption Commission Act, 2009. The Commission's Investigation Powers and Investigation of Corruption Offences by Other Entities. The Commission may delegate, in whole or in part to the Government of Southern Sudan or State investigation bodies, as the case may be, the general investigation power concerning corruption cases with which the Commission is vested with. (vii) Section 6 Anti-Corruption Commission Act, 2009 spells the responsibilities of the Commission.
Collaboration stipulated	The Southern Sudan Audit Chamber Act, 2011, section 36 provides for Special Reports to the President and the Assembly. The Auditor General shall prepare special reports based on special audits conducted to the President and the Assembly, at any time when it appears to the Auditor General that: (a) Any payment has been made without due authority as required in accordance with the provisions of the applicable law; (b) Any irregularity has occurred in the receipt, custody, control, issue, transfer or delivery of any public property; (c) Any deficiency or loss caused by negligence, misconduct, fraud or corruption has occurred; (d) Any sum which ought to have been remitted has not been, brought to account; (e) The scale of failure to observe a policy is high and deserves the immediate attention of Government of Southern Sudan	Section 33 of the Anti-Corruption Commission Act, 2009, as amended in 2022 refers to the Commission's Investigation Powers and Investigation of Corruption Offences by Other Entities. The Commission may delegate, in whole or in part to the Government of Southern Sudan or State investigation bodies, as the case may be, the general investigation power concerning corruption cases with which the Commission is vested with.

3.5.3 Research Question 1: Overview of current collaboration between the South Sudanese NAC and the SSACC

The Revitalized Peace Agreement of 2018 provides for constitutional and legal reforms, including the establishment of the National Audit Chamber (NAC) and the South Sudan Anti-Corruption Commission (SSACC). The Anti-Corruption Act of 2009 was amended to include the power of prosecution for the SSACC in accordance with the current constitution and international best practices. The Anti-Corruption Bill of 2023 is a comprehensive legislation addressing issues such as establishment, corruption, financial crimes,

whistle-blower protection, evidence procedures, corruption prosecution, and investigative powers. It is currently awaiting ratification by Parliament for full implementation. Respondents from both entities, as well as other public institutions interviewed, confirmed that there are shared goals and objectives towards reducing corruption in South Sudan.

Both the NAC (South Sudan NAC, 2019a) and SSACC have both included strategic goals in line with respective mandates towards successfully implementing the amended laws towards a collaborative effort in preventing and addressing corruption. The establishment and strengthening of institutions such as the National Audit Chamber and the South Sudan Anti-Corruption Commission is dependent on a strategic drive to ensure their effectiveness and efficiency.

The anti-corruption model adopted by South Sudan is a multi-agency model under which different aspects of the fight against corruption are assigned to different agencies. The NAC Strategic Plan 2019 – 2024 includes a strategic objective to strengthen advocacy and stakeholder engagement. The SSACC plays a central role in streamlining efforts and synergizing plans and actions geared towards increasing the anti-corruption drive.

There is a degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level. Both the NAC and the SSACA are members of the Public Finance Management Technical committee of the Legislative Assembly, and the top management working relation is coordinated towards improving the reform of the public finance management systems and the role each entity will play in this.

There is currently no formal memorandum of understanding or any other formal agreement to collaborate in place between the NAC and the SSACC, other than the Anti-Corruption Strategy and the respective strategies aiming to improve stakeholder relations. Collaborate audits and joint investigations exist between the two entities. The 2010-2014 Anti-Corruption Strategy instructs the SSACC to "Foster cooperation with other agencies, both local and international, in investigation of corrupt cases." This strategy sadly has not been revised in the last 9 years. Respondents from both the NAC and SSACC confirmed that they have participated in or are aware of instances where investigations were conducted by the SSACC, and expert auditing inputs were obtained from NAC officials, who also acted as expert witnesses during the prosecution of the cases. However, there is no formal process in place to jointly plan such operations.

Mutual understanding of each other's roles and responsibilities has come under the spotlight since the revitalisation of efforts to review and amend the National Audit Legislation and successfully implement the 2010-2014 Anti-Corruption Strategy. Respondents indicate that they are aware of the respective mandates, roles, and responsibilities of their counterparts at the other entity. Both organizations' strategic plans contain a monitoring and evaluation section to measure performance against targets set. There is also a requirement in the 2010-2014 Anti-Corruption Strategy under Section 6.1 which requires the SSACC to monitor the implementation, assisted by the Southern Sudan Anti-corruption forum, State Anti-Corruption for a, and County Anti-corruption Fora. Once this strategy is successfully implemented, there would be a centralized monitoring and evaluation platform in place.

3.5.4 Research Question 2: State of Information exchange between the South Sudanese NAC and the SSACC

The Southern Sudan Audit Chamber (SAAC) is required to conduct and report on irregularities to the President and Assembly, but the delay in publishing these reports hinders the sharing of information between the two bodies. The SAAC is required to report on these irregularities annually and as needed,

which are then referred to the Southern Sudan Audit Chamber (SSACC) by the national assembly. However, there is no formal structure in place at the technical level to coordinate the collaborative sharing of information.

The SAAC's 2019-2024 Stakeholder Engagement Plan emphasizes the importance of civil society organizations in planning audits. This involves educating the public on the NAC's mandate and helping them hold public officials accountable. The SSACC is also set to rejuvenate its engagement with civil society, and some joint public awareness efforts have been conducted, which has been viewed positively by respondents of all interviewed entities. However, there is no formal structure in place at the technical level to coordinate this collaborative sharing of information.

3.5.5 Research Question 3: Enabling and Limiting factors towards collaboration between the South Sudanese NAC and the SSACC

Based on the analysis results as provided for the two research questions and related dimensions, the following table provides for a synopsis of the enabling and limiting factors with regards to collaboration between the NAC and the SSACC:

Table 14 : Enabling and Limiting factors towards collaboration between the South Sudan NAC and the SSACC

Dimensions	***Enabling Factor***	***Limiting Factor***
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The National Audit Chamber (NAC) and the South Sudan Anti-Corruption Commission (SSACC) are both established by law. • The Revitalized Peace Agreement of 2018 provides for both legislative acts to be reviewed, which will improve the independence of the NAC and strengthen the SSACC by including prosecuting powers in their mandate.	• The 2023 SSACC Bill is awaiting ratification at present.
Political willingness and buy-in from leadership of organisations to collaborate	• The Revitalized Peace Agreement of 2018 illustrates a high-level commitment to eradicate corruption. The two entities have been identified as main role-players in this regard	
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• The Southern Sudan Anti-Corruption Strategy 2010-2014 as well as the Action plan provides for a platform to establish a collaborative arrangement between the NAC and the SSACC.	• The Southern Sudan Anti-Corruption Strategy 2010-2014 has not be updated in recent times.
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• Top management of the NAC and the SSACA are members of Public Finance Management Technical committee of the Legislative Assembly – formal working relationship at top level.	• There is currently no formal memorandum of Understanding or any other formal agreement to collaborate at technical between the NAC and the SSACC

Dimensions	*Enabling Factor*	*Limiting Factor*
Existence of Collaborate audits and joint investigations	• The 2010-2014 Anti-Corruption Strategy, Section 4.2(d) instructs the SSACC to "Foster cooperation with other agencies, both local and international, in investigation of corrupt cases" – some degree of joint operations conducted.	• There is however no formal process in place to jointly plan such operations between the NAC and SSACC.
Mutual understanding of each other's roles and responsibilities	• Sound knowledge of the respective mandates, roles and responsibilities	
Monitoring and evaluation processes	• 2010-2014 Anti-Corruption Strategy under Section 6.1 which requires the SSACC to monitor the implementation of the strategy. • Strategic Plans of both entities include M&E elements to track actual vs planned performance.	• 2010-2014 Anti-Corruption Strategy not fully implemented
Individual and organisational capacity needs as well as cross-functional resource sharing	• Sharing of expertise such as a forensic auditor or specialised investigator	• Limited resources and budgetary constraints limits ability to provide cross-functional resource sharing
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• Results of special audits as per Southern Sudan Audit Chamber Act, 2011, Section 36, is shared with the SSACC after submission to parliament. • Duty to report results in immediate reporting of suspected corrupt activities	• Delayed publication of annual NAC audit reports inhibits SSACC to investigate possible corruption as identified during the NAC annual audits. • No formal agreement in place to share information on an ongoing basis other than duty to report.
Public awareness of the respective roles, mandates and collaboration	• Joint awareness events to increase public awareness of acts of corruption and how to report suspected misappropriation of public funds.	

3.5.6 Research Question 4: Other state and non-state entities involved anti-corruption activities in South Sudan

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are indicated below.

The Director of Public Prosecutions in the Ministry of Justice is responsible for prosecuting corruption cases investigated by the South Sudanese Anti-Corruption Commission (SSACC). In the absence of the Prosecution Attorney, the Police are assigned to conduct prosecution. The National Revenue Authority (NRA) has a newly established Internal Affairs department to detect and investigate fraud within the taxation environment. The unit is in year one of a three-year strategy and has not formalized all standard operating procedures and agreements with other agencies.

The 2012 Anti-Money Laundering and Counter Terrorist Act includes definitions of money laundering and terrorism financing, identification of predicate offenses, establishment of penalties, and creation of a

Financial Intelligence Unit (FIU). The FIU's mandate includes receiving and analysing suspicious transactions, disseminating reports to law enforcement agencies, inspecting reporting entities, compiling statistics and records, and issuance of guidelines. It is empowered to exchange information with peer FIUs and create training requirements for reporting entities, judicial authorities, and law enforcement officials.

The Access to Information Commission, established by the Right of Access to Information Act, 2013 oversees the execution of the Act, promoting maximum disclosure of information in the public interest. The Commission oversees all applications for public and private organizations to provide information and allows for transparency to the public. It provides opportunities for the public to identify possible corruption and report it to the SSACC for further investigation.

3.5.7 Summary

When considering the literature reviewed, as well as the responses from the in-country respondents, the table below provides an overview of the status of collaboration between the NAC and the SSACC (1-Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Satisfactory (3)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	4	Below Average
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	2	Above Average
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	4	Below Average
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	1	Excellent
Existence of Collaborate audits and joint investigations	5	Poor
Mutual understanding of each other's roles and responsibilities	2	Above Average
Monitoring and evaluation processes	3	Satisfactory
Individual and organisational capacity needs as well as cross-functional resource sharing	4	Below Average
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Satisfactory (3)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	3	Satisfactory
Public awareness of the respective roles, mandates and collaboration	4	Below Average

The results as indicated in the table confirm that the entities in South Sudan have some degree of collaboration, with the main challenge being the successful ratification and implementation of the revised Anti-Corruption Legislative Acts. This will pave the way for implementing a comprehensive Anti-Corruption Strategy which makes provision for collaboration between the SAI and ACA in South Sudan.

3.6 United Republic of Tanzania

The "Corruption Perceptions Index" for the public sector showed 62 points in Tanzania for 2022 (WorldData, 2022b). The table below provides for the Tanzanian 2022 score global ranking:

Table 15 : Tanzania CPI Corruption Index 2022

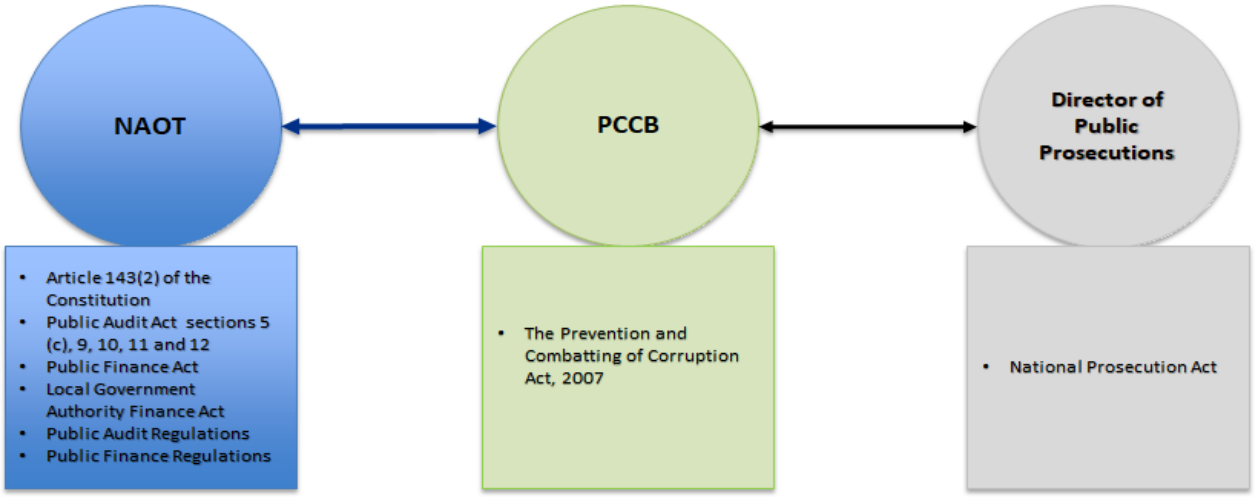
Country	Corruption rating (100) 2022	International Standing (180 countries)
Tanzania	38	94th

Source: (Transparency International, 2022)

3.6.1 State entities involved in anti-corruption

The supreme audit institution in Tanzania is the national Audit Office (NAOT) whilst the main anti-corruption agency is the Prevention and Combating of Corruption Bureau (PCCB). In addition, the director of Public Prosecutions is also an important stakeholder in addressing corruption in Tanzania.

Figure 5 : Tanzanian SAI / ACA Legal Relationship



1) **National Audit Office of Tanzania (NAOT)**

The National Audit Office of Tanzania (NAOT) is the Supreme Audit Institution of the United Republic of Tanzania, led by the Controller and Auditor General (CAG). The NAOT conducts audits in various sectors, including ministries, departments, central government, local government, government-owned corporations, institutes, and public agencies. In 2001, the scope of audit was expanded to include value for money audits. The NAOT's independence is guaranteed by the constitution, and its budget is determined by the executive.

The NAOT conducts all types of audits specified under Part iv of the Public Audit Act and performs functions, carry on responsibilities, and exercise powers of the Controller and Auditor General as stipulated under Article 143(2) of the Constitution of the United Republic of Tanzania. The CAG's functions are stipulated under Section 10 Cap 418 of the Public Audit Act, which include examining, investigating, and auditing accounts submitted to them, ensuring compliance with generally accepted accounting principles, taking reasonable precautions to safeguard revenue collection, proper authorisation and application of public monies, and achieving economy, efficiency, and effectiveness in the use of public resources.

2) **Prevention and Combating of Corruption Bureau (PCCB)**

The Prevention and Combating of Corruption Bureau (PCCB) was established under the Prevention and Combating of Corruption Act 2007 as an independent body with the power to investigate and prosecute corruption in public and private sectors. It oversees and coordinates the implementation of corruption prevention policies and is responsible for increasing and disseminating knowledge about corruption prevention. The Act provides an institutional and legal framework for preventing and combating corruption by examining and advising on practices of public, parastatal, and private organizations, disseminating information on corruption's evils and effects, cooperating with local and international institutions, promoting public support, and investigating and prosecuting corruption offenses.

3.6.2 Legal Framework – Tanzanian NAOT and the PCCB

Area	Controller and Auditor General (CAG)	Prevention and Combating of Corruption Bureau (PCCB)
Legal Mandate	The CAG's mandate is provided for under Article 143(2) of the Constitution and further elaborated under sections 5 (c), 9, 10, 11 and 12 of the Public Audit Act, Cap. 418 (hereinafter 'the PAA'), and other legislations including the Public Finance Act, Cap. 348, the Local Government Authority Finance Act, Cap. 290, the Public Audit Regulations, GN. 47 of 2009 (hereinafter 'the Public Audit Regulations') and the Public Finance Regulations, 2001.	The PCCB was established under Section 5 of the Prevention and Combating of Corruption Act 2007 Section 3 of the Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan-1999 makes provision of a creative partnership

Area	Controller and Auditor General (CAG)	Prevention and Combating of Corruption Bureau (PCCB)
Scope	The National Audit Office of Tanzania (NAOT) is the Supreme Audit Institution of the United Republic of Tanzania headed by the Controller and Auditor General (CAG). The NAOT conducts auditing in ministries, departments, central government, local government, government owned corporations, institutes and public agencies. The NAOT's oversight functions in public finance and procurement were strengthened in 2001 when it widened the scope of audit to include among others value for money audits. Its independence is guaranteed by the constitution and the budget is determined by the executive. Public Finance Act, Cap. 348, Section 32 (2) spells out the functions of the Internal Auditor General namely: Auditor General shall- (a) scrutinize and compile audit reports from Ministries, Department, Government Institutions, Regions, Local Government Authorities, executive agencies and donor funded projects and shall prepare a summary of major audit observations and recommendations and submit the same to the Paymaster General for further action (b) undertake continuous Audit Risk Management; (c) develop and supervise the implementation of Internal Audit Strategy; (d) develop, implement and review Annual Audit Programme. Local Government Authority Finance Act, Cap. 290, Section 51 (1) states that the auditor shall make and sign a report to the local government authority on the accounts and the annual balance sheet and statement or abstract, and one copy each of the report together with the annual balance sheet and statement or abstract or a copy of it shall be sent to the Minister, the Regional Commissioner and the Director who shall table the report before the council. Public Audit Regulations, GN. 47 of 2009, part IV (hereinafter 'the Public Audit Regulations') spells out the power of the Controller and the Auditor General.	(i) The PCCB was established as an independent body, with power to "investigate and, subject to the directions of the DPP", mount prosecutions and is thus mandated with prevention and combatting corruption in the public and private sectors (section 7 PCCA). (ii) It oversees and coordinates the implementation of corruption prevention policies and is responsible for increasing and disseminating knowledge about corruption prevention. (iii) The Prevention and Combatting of Corruption Act, 2007 provides an institutional and legal framework necessary for prevention and combating corruption by examining and advising on practices and procedures of public, parastatal and private organisations, in order to facilitate the detection of corruption or prevent corruption; disseminating information to the public on evils and effects of corruption and corrupt practices as well as negative traditions and usage; cooperating and collaborating with local and international institutions, agencies or organisations in the fight against corruption; promote and foster public support in combating corruption; and investigate and prosecute offences relating to corruption. Director of Public Prosecutions, prosecute offences under this Act and other offences involving corruption. (iv) The Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan makes provision of a creative partnership between government and civil society including the private sector, professions and religious organisations in fighting corruption.
Collaboration	Section 27 of the Public Audit Act, Cap. 418 requires an Officer of NAOT who comes across a suspicion of fraud or related offence to report such incidence to CAG who shall examine the same, and upon determination, report the same to investigative organ for investigation (including PCCB) and copy to Director of Public prosecution.	Section 3 of the Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan-1999 makes provision of a creative partnership between government and civil society including the private sector, professions and religious organisations in fighting corruption.

3.6.3 Research Question 1: Overview of current collaboration between the Tanzanian NAOT and the PCCB

The Tanzanian government has a zero-tolerance policy for corruption since 1996, with the introduction of the National Anti-Corruption Strategy and Action Plan (NACSAP) in 1999. This strategic framework has set the baseline for aligned and shared anti-corruption goals across all state entities, including the National Anti-Corruption Office (NAOT) and the Public Procurement Commission (PCCB). Both entities have similar goals aimed at addressing corruption through the execution of their mandates and in collaboration with other stakeholders and state entities.

The National Anti-Corruption Strategy and Action Plan was amended in 2017 to focus on mainstreaming anti-corruption action in various sectors, including the private sector, non-state actors, religious institutions, and the general public. The government is currently implementing its third phase (NACSAP III), which focuses on building systems of integrity, accountability, and transparency in public and private institutions.

The NAOT Strategy includes a Strategic Target entitled Implementation of the National Anti-Corruption Strategy Enhanced and Corruption Incidences Reduced, while the PCCB Strategy includes a Strategic objective towards Stakeholders' collaboration enhanced, inclusive of a M&E target to track the number of interactions and participation of critical stakeholders for effective anti-corruption.

There is a degree of formal and informal working relationships between SAIs and ACAs at managerial and technical levels. Although they are independent organizations with their own budgets and mandates, they are tasked with ensuring they meet a common vision. A memorandum of understanding (MOU) between the two institutions was drafted to ensure harmonious and regulated working relationships.

Collaborate audits and joint investigations exist, but there is no formal collaborative agreement to jointly conduct them. Formal requests are made by authorities for special audits where allegations of fraud and corruption have been raised. Mutual understanding of each other's roles and responsibilities is increased by the existence of an MOU between the organisations.

Monitoring and evaluation processes are managed by the Tanzanian Parliament appointing an external auditor to assess the work of both ACA and SAI. Each entity has a strategic plan comprising a result framework matrix, which contains outcome indicators used to track progress towards achieving planned outcomes and objectives.

3.6.4 Research Question 2: State of Information exchange between the Tanzanian NAOT and the PCCB

The National Audit Office (NAOT) is responsible for auditing state institutions' financial records and confirming the existence of fraud and corruption. This can be done through a forensic audit unit within the NAOT. The Audit Act requires the NAOT to inform other institutions like the PCCB and the Directorate of Public Prosecutions about the existence of such fraud or corruption. The PCCB, the government's anti-corruption agency, investigates and prosecutes corruption issues raised by the NAOT. NAOT auditors are called in as expert witnesses to validate their reports during court cases. The sharing of information between the NAOT and PCCB occurs in three ways: annual audit reports, sharing information with merit for further action, and special audit reports aimed at preventing and detecting irregularities like fraud,

embezzlement, and corruption. Both entities communicate regularly to ensure public confidence in their performance and collaboration.

3.6.5 Research Question 3: Enabling and Limiting factors towards collaboration between the Tanzanian NAOT and the PCCB

Based on the analysis results as provided for the two research questions and related dimensions, the following table provides for a synopsis of the enabling and limiting factors with regards to collaboration between the NAOT and PCCB in Tanzania:

Table 16 : : Enabling and Limiting factors towards collaboration between the Tanzanian NAOT and the PCCB

Dimensions	*Enabling Factor*	*Limiting Factor*
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The National Audit Office of Tanzania (NAOT) and the Prevention and Combating of Corruption Bureau (PCCB) are both established by law.	
Political Willingness and Buy in from leadership of organisations to collaborate	• Section 3 of the Tanzania National-Anti-Corruption Strategy-and-Action-Plan 1999 makes provision of a creative partnership.	
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• The three versions of the National Anti-Corruption Strategy and Action Plan (NACSAPI, II and III) has since 1999 served as a strategic policy and action framework and set the baseline for aligned and shared anti-corruption goals to the NAOT and the PCCB.	
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• MOU between the two institutions was drafted to ensure that their working relationship is harmonious and regulated with firm tools for conflict resolution and communication therein embedded.	
Existence of Collaborate audits and joint investigations		• There is no formal collaborative agreement to jointly conduct audits and investigations - both agencies corroborate at different stages of anti-corruption projects.
Mutual understanding of each other's roles and responsibilities	• The existence of an MOU between the organisations has, according to respondents increased the awareness of the respective roles and responsibilities of the two entities.	• Some degree of a silo approach – first priority is to execute own mandate.
Monitoring and evaluation processes	• The Tanzanian Parliament appoints an external auditor to assess the work of both ACA and SAI and an annual report has to be issued to Parliament.	• No agreed-upon collective metrics exists as per the MOU to manage the relationship between the NAOT and the PCCB.

Dimensions	*Enabling Factor*	*Limiting Factor*
	• Each entity has a strategic plan comprising a result framework matrix.	
Individual and organisational capacity needs as well as cross-functional resource sharing	• Both entities have acknowledged the importance of strengthening their own resource constraints with technical expertise and knowledge form other entities	• Constraint by their mandates and public legislation in terms of budgets and resource allocation.
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• NAOT readily shares information with the PCCB and acts as expert witnesses in prosecution cases.	
Public awareness of the respective roles, mandates and collaboration	• Both entities communicate and engage with the public regularly in order to ensure public confidence in their performance and collaboration	

3.6.6 Research Question 4: Other state and non-state entities involved anti-corruption activities in Tanzania

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are discussed below.

The Commission for Human Rights and Good Governance (CHRGG) is an Ombudsman office that receives citizen complaints and makes non-binding recommendations to the state. It can also initiate its own investigations, except into the dealings of the president's office. Global Integrity asserts that the government often ignores the findings of the CHRGG or only gives them superficial attention, particularly if they concern politically sensitive issues.

The Director of Public Prosecutions (DPP) is responsible for prosecuting cases, professionalizing the prosecution service and ensuring independence from the investigating agency. However, the legal sector remains weak and considered corrupt.

The Ethics Secretariat (ES) is the implementing institution of the 1995 Public Leadership Code of Ethics and sits in the President's Office. The ES administers asset disclosures and ensures that elected politicians and public servants do not engage in illegal or unethical activities. The ES is responsible for promoting and monitoring the ethical conduct of public leaders.

The Public Procurement Regulatory Authority (PPRA) is responsible for the application of fair, competitive, transparent, non-discriminatory, and value-for-money procurement standards and practices. The PPRA reports to the minister of finance and all tenders must be published in the media.

The Financial Intelligence Unit (FIU) is tasked with collecting, examining, and disseminating suspicious transaction reports and other information regarding potential money laundering and terrorist activities from financial and other institutions. The head of the unit is appointed by the president and has an up-to-date website publishing relevant reports, regulations, and legislations.

3.6.7 Summary

When considering the literature reviewed, as well as the responses from the in-country respondents, the table below provides an overview of the status of collaboration between the NAOT and the PCCB (1-Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	1	Excellent
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	2	Above Average
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	2	Above Average
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	3	Satisfactory
Existence of Collaborate audits and joint investigations	3	Satisfactory
Mutual understanding of each other's roles and responsibilities	2	Above Average
Monitoring and evaluation processes	1	Excellent
Individual and organisational capacity needs as well as cross-functional resource sharing	3	Satisfactory
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	2	Above Average
Public awareness of the respective roles, mandates and collaboration	2	Above Average

The current level of collaboration between the NAOT and the PCCB in the United Republic of Tanzania is rated as above average. This is mainly due to the Tanzania National-Anti-Corruption Strategy-and-Action-Plan which makes provision of a creative partnership as well as effective participation from both entities in the collaborative relationship.

3.7 Uganda

Since the National Resistance Movement (NRM) came to power in 1986, Uganda has undertaken an ambitious set of economic and political reforms. These reforms have led to the establishment of a solid legal, administrative and institutional framework to fight corruption (Anti-corruption Resource Centre, 2009) In terms of the CPI ranking on a scale of 0 (highly corrupt) to 100 (very clean), the table below provides for the 2022 score and rankings globally of Uganda (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

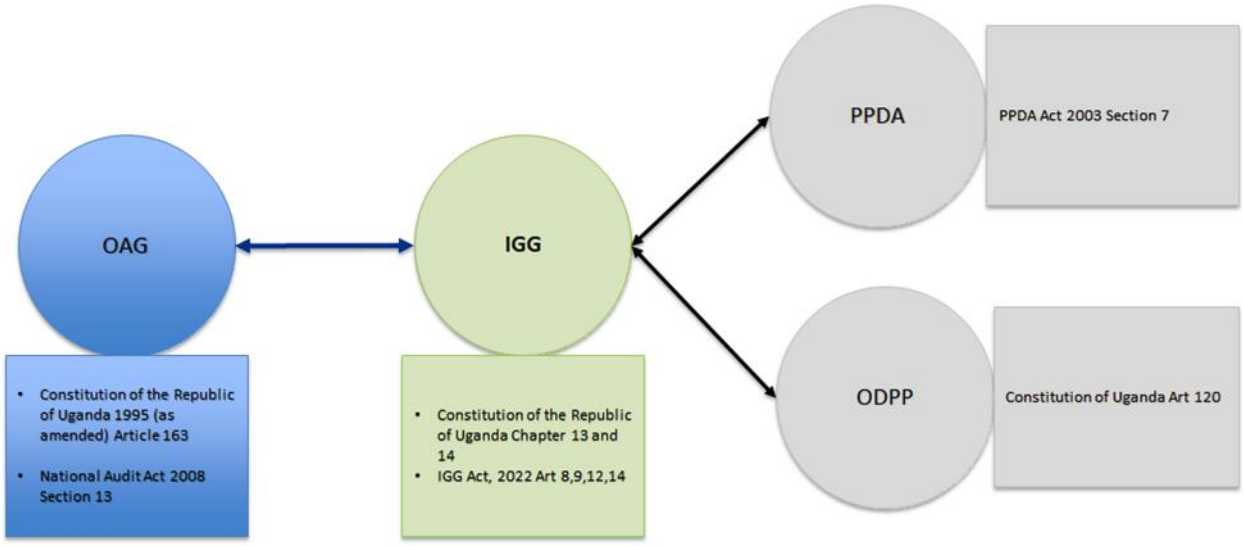
Table 17 :Uganda CPI Corruption Index 2022

Country	**Corruption rating (100) 2022**	**International Standing (180 countries)**
Uganda	**26**	**142nd**

Source: (Transparency International, 2022)

3.7.1 State entities involved in anti-corruption

Figure 6 : Uganda SAI / ACA Legal Relationship



1) Office of the Auditor General (OAG)

The Office of the Auditor General (OAG) is established under Article 163 of the Ugandan Constitution to audit and report on public accounts and conduct value for money audits for projects involving public finances. The OAG's vision is to promote public accountability by identifying corruption activities and facilitating the detection of wasteful expenditure. The OAG presents an annual performance report detailing audit findings and recommends measures to avoid wasteful expenditure, streamline pension management, enhance financing of projects, and adhere to budget discipline. The OAG also recommends investigating corruption allegations and punishing culprits. In 2009, the ODPP established the Anti-Corruption Department (ODPP-ACD) to guide anti-corruption investigations and prosecute cases. In 2017/2018, the office prosecuted 70 percent of all cases before the anti-corruption division of the high court with a conviction rate of 55.7 percent.

2) Inspector General of Government (IGG)

The Inspectorate of Government (IGG) in Uganda was established in 1986 to eliminate corruption and promote human rights and the rule of law. It was initially established under the Inspector General of Government (IGG) statute in 1988. The Uganda Constitution was promulgated in 1995, establishing the IGG under chapter 13. The IGG's functions include enforcing the Leadership Code of Conduct, investigating public officer abuse of office, detecting and preventing corruption in public offices, and investigating any matter under its mandate. It also submits a six-month report to Parliament detailing its work and recommendations and serves as an ombudsman. The IGG's mandate, functions, and powers are outlined in the Uganda Constitution.

3.7.2 Legal Framework – Uganda OAG and IGG

Area	Office of Auditor General (OAG)	Inspector General of Government (IGG)
Legal Mandate	Article 163 of the Constitution of the Republic of Uganda 1995 (as amended) creates the position of AG. Section 13 of the National Audit Act 2008 defines the functions of the AG.	Chapter 13 and 14 of the Constitution of the Republic of Uganda (as amended) establishes the office of the IG and its functions. Section 8 of the IGG Act, 2022 defines the functions of IG. Section 9 of the IG Act, 2002 defines the jurisdiction of the IG in execution of its anti-corruption role. Section 12 of the IG Act, 2002 defines the general powers of the Inspectorate. Section 14 of the IG Act, 2002 defines the special powers of the Inspectorate. Section 3 of the of the Leadership Code Act 2022 (as amended) provides that IG shall enforce the Code. Section 2, 3 and 4 of the Anti-Corruption Act of Uganda of 2009 defines the issue of different acts of corruption, corrupt transactions with agents and corruptly procuring tenders.

Scope	(i) The mandate of the Auditor General is to audit and report on the public accounts of the country and to conduct value for money audits for any projects involving public finances. (ii) The OAG's vision is to be an effective and efficient supreme audit institution in promoting public accountability. (iii) By auditing the country's public accounts, the OAG can identify how public finances are being utilized, thereby facilitating the detection of possible corruption activities (iv) The AG audit and report on the public accounts of Uganda and on all public offices including the courts, the central and local government administrations, universities and public institutions of like nature, and any public corporation or other bodies organisations established by an Act of Parliament; and (v)The mandate of the AG is further operationalized by the National Audit Act 2008 (NAA 2008) which specifies the types of audits carried out by the AG (special audits and investigations, financial, value for money audits and other audits such as gender and environment audits in respect of any project or activity involving public funds) and any other audit that the AG might deem necessary. (vi) Every year, the OAG presents an annual performance report which details the audit findings. Furthermore, the OAG carries out value for money audits and makes reports with appropriate recommendations. Reporting to Parliament, the OAG recommended that allegations of corruption be investigated, and culprits be given deterrent punishments.	(i) The IG Act defines the roles of the officials in the inspectorate, the procedure for executing their duties, and the offences associated with failing to co-operate with the IGG's office. (ii) The functions of the IGG are expanded under section 8 of the IGG Act (iii) The IG submits a report to Parliament every six months, detailing the institution's work and offering appropriate recommendations, and also has additional functions as an ombudsman. (iv) The Anti-Corruption Act is the main statute relating to the prevention and combating of corruption in Uganda. It provides for a greater number of corruption offences and other related matters. The Anti-Corruption Act defines corruption, sets out corruption offences and their penalties, recognises the roles of the Director of Public Prosecutions and the Inspector General of Government to prosecute corruption offences, and offers remedies to the victims of these offences. Section 9 of the IG Act, 2002 defines the jurisdiction of the IG in execution of its anti-corruption role. Section 12 of the IG Act, 2002 defines the general powers of the Inspectorate. For the purposes of performing its functions under this Act, the Inspectorate shall have the following powers: (a) to authorise in writing any officer under its charge to conduct an inquiry or investigation into an allegation of corruption, abuse of office and neglect of duty, and any other aspect that the Inspectorate is empowered to investigate into; (b) to require a public officer or any other person to answer questions concerning his or her duties or those of another person: (c) to require any person in charge of a public office to produce or furnish within a specified time, any document or certified true copy of such document which is in his or her possession or under his or her charge; and (d) to do any other thing necessary for the performance of the functions of the Inspectorate under this Act Section 14 of the IG Act, 2002 defines the special powers of the Inspectorate. (1) The Inspector-General or a Deputy Inspector-General may, by order signed by him or her authorise an officer of the Inspectorate or any other competent person under the control of the Inspectorate to investigate any bank account, purchase account, share account, expense account or any other account, or any safe or deposit box in a bank, or any transaction for the purposes of this Act.

Area	Office of Auditor General (OAG)	Inspector General of Government (IGG)
		(2) An order made under subsection (1) of this section shall be sufficient authority for the disclosure or production by any person of information, accounts, documents or articles as may be required by the officer and the collection and taking of any oral and documentary evidence by the authorised officer or person. (3) An order made under this section may direct the suspension of all operations in respect of the account against the holder of the account or any other person or the stopping of any transaction subject to such conditions as the Inspector-General or Deputy Inspector-General may specify. (4) Any person who wilfully and unlawfully refuses to comply with an order issued under this section, commits an offence and is liable on conviction, to a fine not exceeding one hundred fifty currency points or imprisonment not exceeding three years or both. (5) The Inspectorate shall have power to investigate, cause investigation, arrest, cause arrest, prosecute or cause prosecution in respect of cases involving corruption, abuse of authority or of public office. (6) The Inspector-General may, during the course of his or her duties or as a consequence of his or her findings, make such orders and give such directions as are necessary and appropriate in the circumstances. (7) The Inspectorate shall, when enforcing the Leadership Code of Conduct, have all the powers conferred on it by this Act in addition to any other powers conferred by law. (8) Notwithstanding any law, the Inspectorate shall not require the consent or approval of any person or authority to prosecute, or discontinue proceedings instituted by the Inspectorate. (9) In all cases prosecuted by the Inspector General of Government, he or she shall exercise the same powers of appeal as exercised by the Director of Public Prosecutions.
Collaboration	Section 40 of the National Audit Act, 2008, states that the Auditor General may, in the performance of his or her functions under this Act, engage the services of or work in consultation with professional or technical experts or consultants, whether in the public service or not, to enhance the performance of the Office of the Auditor General The three institutions OAG, IG and PPDA came together in 2014 to form a collaboration to improve coordination and harness synergies to strengthen accountability in Uganda.	16(3) of the IG Act, 2002 states that Inspectorate may in the performance of its functions under this Act and on such terms and conditions as the Inspectorate may determine, engage the services of or work in consultation with professional or technical experts or consultants whether in the public service or not, to enhance the performance of the Inspectorate. Section 107 of The Money Laundering Act, 2013 refers to the request for mutual legal assistance.

3.7.3 Research Question 1: Overview of current collaboration between the Uganda OAG and the IGG

The National Anti-Corruption Strategy (NACS) is a five-year plan that serves as the national guiding policy for all anti-corruption initiatives in Uganda. It aims to empower citizens, strengthen anti-corruption institutions, and increase the demand for accountability by the public in the fight against corruption. Since 2014, the OAG, IGG, and PPDA have been formally collaborating towards addressing corruption in Uganda. In 2019, the Uganda Collaboration Strategy was developed with support from GIZ, which aims to provide a strategic direction and guiding principles for synergies for stronger partnerships, more effective processes, and identifying challenges and priorities to strengthen accountability and anti-corruption initiatives in Uganda.

The OAG Strategic Plan 2020-2025 emphasizes strong partnership and collaboration in promoting better accountability and fight against corruption through follow-up of audit recommendations. The IGG Strategic Plan provides for a Strategic Intervention 4.1 to strengthen strategic partnerships, networking, and international relations with other state and non-state actors.

Strategic Objective 1 of the Uganda Collaboration Strategy aims to strengthen systems and structures for effective and sustainable collaboration, including the establishment and operationalization of a formalized referral mechanism through a Memorandum of Understanding (MoU). This will improve the flow of information and cases to the right entities, inclusive of a feedback loop. Respondents indicated that the referral mechanisms are effective and efficient and supportive of pre-agreed tasks.

The Uganda Collaboration Strategy notes the existence of collaborative audits and joint investigations, which have been conducted on an ad hoc basis, in the absence of clear and distinct guidelines. The objective of Strategic Objective 2 of the Uganda Collaboration Strategy is to enhance the quality, impact, and timeliness of collaborative audits and investigations. However, there are concerns regarding the lack of technology and the need for individual and organizational capacity needs and cross-functional resource sharing. The institutions are highly professional and respected through engagement along institutional processes, but there is a need to remain independent and discourage informal institutional relationships. Respondents strongly voiced their concerns regarding the lack of technology, both knowledge of and the use thereof, given the increasing levels of cybercrime.

In conclusion, the Uganda Collaboration Strategy aims to strengthen the collaboration between the OAG, IGG, and PPDA, improve the quality, impact, and timeliness of collaborative audits and investigations, and address the challenges and priorities related to corruption in Uganda.

3.7.4 Research Question 2: State of Information exchange between the Uganda OAG and the IGG

In Uganda, prosecution-guided investigations in corruption cases are conducted by multi-agencies including ODPP, police, AG, and PPDA, allowing for real-time information sharing. The heads of anti-corruption agencies meet quarterly to discuss progress and share experiences. Court user meetings are held, chaired by the head of the anti-corruption court, attended mainly by the technical staff of the agencies. Staff can share information one-on-one without strictly going through formal channels, but when required, formal channels are respected. The Collaboration Strategy provides for the office of the focal person appointed by the three heads of institutions to ensure seamless information flow.

The Joint Stakeholder Engagement Committee, consisting of members from the Inspectorate of Government, the Public Procurement and Disposal of Public Assets Agency, and the Office of the Attorney General, coordinates joint stakeholder engagements, develops training material on transparency, accountability, and anti-corruption, and develops handbooks and short videos. Anti-corruption days for all anti-corruption agencies are held annually under a collective theme, supported by all other agencies.

3.7.5 Research Question 3: Enabling and Limiting factors towards collaboration between the Uganda OAG and the IGG

Based on the analysis results as provided for the two research questions and related dimensions, the following table provides for a synopsis of the enabling and limiting factors with regards to collaboration between the OAG and the IGG in Uganda:

Table 18 : Enabling and Limiting factors to collaboration between the OAG and the IGG in Uganda

Dimensions	***Enabling Factor***	***Limiting Factor***
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• Both the OAG and IGG are established by law and are independent state entities with clear mandates. • National development Plan (NDP) III Objective 5, Target 4 requires improved collaboration and networking	
Political willingness and buy-in from leadership of organisations to collaborate	• Anti-Corruption Inter-Agency Forum (IAF) chaired by the Minister of Ethics and Integrity and includes the Inspector General of Government (IGG), the Director of Public Prosecutions (DPP), the Auditor General and other institutions. Through the Forum, the anti-corruption agencies have been working together on the design and implementation of the National Strategy to fight corruption.	
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• The National Anti-Corruption Strategy (NACS) constitutes a five-year plan that serves as the national guiding policy for all anti-corruption initiatives. • Since 2014, The OAG, IGG, and PPDA has been formally collaborating towards addressing corruption in Uganda (GIZ, 2022). In 2019 a Collaboration Strategy was developed with support from GIZ, which aims at providing a strategic direction and guiding principles for collaboration between the three entities. • Strategic Plans of the OAG and IGG both includes strategic objectives towards improved collaboration between the entities in support of the NDP.	
Degree of formal and informal working relationships between	• Memorandum of Understanding (MoU) towards improving the flow of	

Dimensions	*Enabling Factor*	*Limiting Factor*
SAIs and ACAs at managerial and technical level	information and cases to the right entities, inclusive of a feedback loop.	
Existence of collaborate audits and joint investigations	• Through the Uganda Collaboration Strategy various high level joint operations have been conducted.	• A silo-approach is still prevalent with a degree of bureaucratic delay in initiating joint operations.
Mutual understanding of each other's roles and responsibilities	• Strategic Objective 1 of the Uganda Collaboration Strategy drives the establishment of formal structures which increases the clear definition of roles and responsibilities of each of the three entities included in the Strategy	• The Anti-corruption Act has been criticised for giving the same mandate to the Inspectorate of Government (IGG) and the Directorate of Public Prosecutions (DPP).
Monitoring and evaluation processes	• The MoU provides for appointment of a focal person for monitoring the compliance with the MoU. • Each entity has an M&E process to track Strategic stakeholder relations and collaboration.	
Individual and organisational capacity needs as well as cross-functional resource sharing	• The institutions are highly professional and respected through engagement along institutional processes.	• Effectively dealing with corruption as a mandate requires entities to remain independent, and to discourage informal institutional relationships.
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• Prosecution guided investigations in corruption cases conducted by multi-agencies including ODPP, police, AG and PPDA during which real-time information is shared on an ongoing basis. • Through IAF the heads of the anti-corruption agencies meet on quarterly basis to discuss their progress in the fight against corruption.	
Public awareness of the respective roles, mandates and collaboration	• Joint Stakeholder Engagement Committee consists of members from the Inspectorate of Government, the Public Procurement and Disposal of Public Assets Agency and the Office of the Attorney General coordinate joint stakeholder engagements and awareness campaigns.	

3.6.6 Research Question 4: Other state and non-state entities involved anti-corruption activities in Uganda

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are summarised below.

The Directorate of Public Prosecution (DPP) is responsible for all prosecutions in Uganda, including corruption and bribery cases. It works closely with the Police Criminal Investigation Department and the judiciary but faces capacity challenges. The DPP has powers to control and handle all criminal prosecutions in the country, while the IG handles investigations and prosecutions only in corruption cases and abuse of authority or public office.

The Directorate of Ethics and Integrity (DEI) was established in 1986 to coordinate government efforts against corruption through the Inter Agency Forum. DEI has acquired resources and materials on ethics and corruption in Uganda and has launched a four-year strategy to combat corruption and rebuild integrity in public office.

The Public Procurement and Disposal of Public Assets Authority (PPDA) is an independent agency established in 2003 that sets rules and regulations for procurement. It publishes procurement guidelines, open opportunities, contract awards, and other related information on its website, provides advice, guidance, capacity training, and monitors compliance. The PPDA has the power to blacklist corrupt providers and maintains a list of suspended providers. A register of providers has been established to ensure data is available and open to all stakeholders involved in procurement processes. However, the PPDA is both under-staffed and under-resourced, and the effectiveness of anti-corruption efforts is hampered by the general lack of coordination of understaffed and under-financed institutions. The political will to effectively address corruption challenges in the country remains questionable.

The Public Accounts Committee (PAC) is a crucial institution in Uganda, responsible for scrutinizing audited accounts of the government's public expenditure. Its high public profile and mandate ensure proper use of funds and encourages vigilance by accounting officers. The State House Anti-Corruption Unit was launched in December 2018 to supplement existing anti-corruption institutions and receive and act on corruption complaints. Equipped with hotlines and an online portal, the Unit encourages whistleblowers to lodge corruption complaints.

The Inter Agency Forum, chaired by the Department of Justice (DEI), is composed of Uganda's major anti-corruption institutions, including the judiciary and police. It has been established to ensure effective coordination of agencies on corruption issues and allows inter-agency dialogue in the design and implementation of national anti-corruption strategies. However, a lack of funding and capacity has constrained its effectiveness.

The Anti-Corruption Division of the High Court (ACD) is an independent division of the High Court, aimed at being an orderly, expeditious, efficient, and cost-effective forum for adjudication of corruption and corruption-related cases. The ACD has jurisdiction to try offences under the Anti-Corruption Act, the Penal Code Act, the Leadership Code Act, or any other law related to corruption. It is comprised of judges, a registrar, and designated magistrates to assist in the hearing of the cases. The ACD was established in July 2008 as a specialised division to hear and adjudicate corruption-related cases. The Principal Judge administratively set up the ACD, and the Chief Justice issued the High Court (Anti-Corruption Division) Practice Directions of 2009, establishing the ACD. The court is an independent division of the High Court and aims to be an orderly, expeditious, efficient, and cost-effective forum for adjudication of corruption and corruption-related cases.

3.6.7 Summary

When considering the literature reviewed, as well as the responses from the in-country respondents, the table below provides an overview of the status of collaboration between the AG and the IGG (1-Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Excellent (1)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	1	Excellent
Political willingness and buy-in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives.	1	Excellent
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs.	1	Excellent
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	1	Excellent
Existence of Collaborate audits and joint investigations	1	Excellent
Mutual understanding of each other's roles and responsibilities	1	Excellent
Monitoring and evaluation processes	2	Above Average
Individual and organisational capacity needs as well as cross-functional resource sharing	1	Excellent
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	2	Above Average
Public awareness of the respective roles, mandates and collaboration	2	Above Average

Based on an extensive review of available literature, inputs received form in-country respondents as well as validation workshop feedback, it is clear that Uganda has progressed significantly down the continuum towards establishing and institutionalising a collaborative relationship between the OAG and the IGG. This relationship has been solidified in the Collaboration Strategy of 2019, and also includes the PPDA. This strategy sets an example of an effective foundation towards supporting national anti-corruption aspirations and supports the legal framework already in place.

3.8 Collaboration between State and Non-state Actors – The role of Civil Society Organisations

Interviews were conducted as requested with the various respondents per country, as indicated below, to determine the perceptions of civil society organisations in terms of the current level of collaboration between the SAI and ACA in their respective countries, as well as collaboration between these entities and CSO's.

Country	**Name of CSO and focus area**
Ethiopia The government restricts civil society and NGOs' activities under the Charities and Societies Proclamation, limiting their funding	**Vision Ethiopian Congress for Democracy** We fight for opening of democratic space in Ethiopia that will be conducive for human rights, especially for women and children, but also the community in general.

to over 10% from foreign sources, despite their perceived weakness in public engagement. (GAN Integrity, 2020a)	**Ethiopian National Association for the Blind (ENAB)** We are champions and advocates for the rights of blind persons, we strive to create an environment within which blind people are afforded opportunities to positively contribute and benefit, both economically and socially
	Sara Justice Our CSO deals with rights for women in Ethiopia in all facets of life and society.
Kenya Kenyan civil society is robust, with frequent citizen complaints about bribery. Since the 1992 multiparty democracy, media and civil society have exposed corruption scandals in a less repressive environment, highlighting the country's resilience.	**Amnesty International - Kenya** We focus on human rights protection and promotion as well as constitutionalism and the rule of law.
	Transparency International - Kenya We are a global organisation focusing on citizen demand and oversight programmes. We also monitor public finance management as well as natural resources and climate governance.
Rwanda Civil society is a crucial player in the fight against corruption, raising public awareness and reporting on issues. Authorities, civil society, and media collaborate to combat corruption, with the State supporting non-official actors without compromising their independence (APRM, 2005). Article 38 of Rwanda's Constitution guarantees freedom of press, expression, and information access, including the right of whistleblowers to disclose information related to offenses, illegal acts, or behavior. Other national laws promote whistleblowing initiatives and protect whistleblowers effectively (Transparency International Rwanda, 2020).	**Pax Press** We advocate for freedom of speech and press freedom but ensuring that the citizens are given the room to air their views on how national issues are handled. We also fight for the rights of journalists during their day-to-day work activities, especially in exposing issues like corruption and maladministration.
	Legal Aid Forum We provide legal help to vulnerable groups in society, including the protection of human rights of accused persons
	Never Again *Rwandan peacebuilding and social justice non-governmental organization with a focus on strengthening democracy, human rights, social cohesion and integration.*
South Sudan Civil society in South Sudan is very active and provides for various avenues of public awareness, media coverage of public activities and education of society on corruption, human rights, transparency, accountability and fairness.	**Integrity South Sudan** We are mainly focused on democracy and good governance (transparency and accountability)
	Amalna (Our Hope) Amalna is a media development organization focusing on natural resource management, democracy, peace building, humanitarian response, economic empowerment, institutional capacity strengthening, and resource mobilization. They use collaboration, networking, media content production, films, theatre performances, social media campaigns, community dialogues, and outreach activities.
Tanzania While Tanzanian civil society is traditionally weak, experts note that civil society organisations have been able to consolidate themselves and gain importance in public life. The main focus of civil society organisations in Tanzania is to influence public policies, strengthen democracy and exert pressure to other sectors to meet social responsibilities (Anti-Corruption Resource Centre, 2014).	**Tanganyika law society** We focus on the fair execution of the rule of law and access to justice, human rights, Constitution building and constitutionalism.
	WAJIBU – Institute of Public Accountability It is an accountability NGO working hard in enhancing transparency, accountability and good governance in the collection and use of public resources (revenue and expenditure) and normally dealing with the analysis of the controller and auditor general's report pushing for an increase in the rate of

	implementation of the CAG recommendations which aim at improving the overall financial management system in the country.
Uganda CSOs play a critical role In Uganda in developing, monitoring human rights situations, implementing strategies that promote peace and security, monitoring implementation of agreements, and providing recommendations and information to decision-makers or human rights and advocacy groups.	**Anti-corruption coalition Uganda** A platform that brings together actors/partners to fight corruption. ACCU's initiatives are primarily aimed at empowering grassroots communities to effectively engage Local Governments to act against corruption and strengthen good governance. In collaboration with national partners and networks, ACCU also advocates against corruption at a national level. The CSO implements interventions in the areas of accountability, anti-corruption and promoting transparency
	Civil Society Budget Advocacy Group We focus on the public budget, and make sure the public knows how it should work for them, to ensure accountability and public oversight.

The current relationship/partnership (if any) between your CSO and state agencies in the fight against corruption.

Country	Responses
Ethiopia	The respondents had limited positive relationships with state agencies, as they do not view them as complementary partners. While some state agencies provide assistance in community awareness campaigns, the overall understanding and recognition of the company's existence is uncertain. The relationship is weak and sometimes counterproductive, with some state agencies avoiding collaboration due to the perceived threat of exposing their weaknesses or corruption. The company's relationship with state agencies is primarily on an "as and when" basis.
Kenya	Although not always formalised, the Kenyan civil society in general has a working relationship with the OAG and EACC, where some are working closely with state institutions through partnerships like the Kenya leadership and integrity forum, and the referral partners network. These partnerships involve independent commissions, government departments, civil society, religious sectors, media, and private sectors, ensuring transparency and accountability. There is an MoU between the OAG and TI-Kenya for collaboration which focuses on joint advocacy initiatives on outreach and awareness programmes for instance to mark important commemoration days such the Africa anti-corruption day.
Rwanda	Most CSO's and state agencies generally have a cordial and complementary relationship, especially in agencies with a strict zero-tolerance to corruption approach. However, certain individuals within state agencies can sometimes hinder these relationships. The focus is combating corruption in legal matters and society, and most are of the opinion that there is an appreciation of their individual goals, and they are given space for their operations without hindrances.
South Sudan	Entities such as Integrity South Sudan has established a strong partnership with the South Sudan Anti-Corruption Commission (SSACC) in the fight against corruption in South Sudan. They collaborated with SSACC on various initiatives, such as awareness campaigns, capacity building, policy advocacy, and monitoring and evaluation. Most entities aim to foster integrity, transparency, and accountability in both public and private sectors and in general they work closely with state agencies to disseminate information about government corruption initiatives, maintaining a respectful and positive relationship.
Tanzania	The individual has been involved in law reform and the implementation of programs like NACSAP, the National anti-corruption strategy and action plan. They have a good working relationship with the Prevention and Combating of Corruption Bureau (PCCB) and the NAOT

	where reports are studied extensively and simplified into Swahili for accessibility to all citizens. One example is WAJIB's accountability lecture series "the Utouh accountability lecture series" which is a product started in collaboration with the institutions of higher learning together with the PCCB. The intention is to target undergraduates before they enter the labour market to appreciate the ills of corruption. This includes 9 targeted universities where accountability clubs have been setup.
Uganda	The partnership is not formal in terms of MoUs but there is collaborations in areas of education, input to policies, capacity building and mobilisation during the anticorruption week. There is also collaboration through invitations to joint events and supporting the Office of the Auditor General in the promotion of accountable and sustainable use of public resources.

Respondents were requested to rate the perceived level of engagement and collaboration between ACA and SAI currently, using a scale of 1= Excellent; 2 = Above average; 3 = Satisfactory; 4 = Below average; 5 = Poor. The table below provides for a summarised rating per country:

Perceived level of engagement and collaboration	**Rating**
Ethiopia	Below Average
Kenya	Below Average
Rwanda	Excellent
South Sudan	Satisfactory
Tanzania	Above Average
Uganda	Satisfactory
Overall	**Satisfactory**

Examples of any collaboration perceived happening currently between the SAI and ACA in their respective countries, which provides for context to the above ratings are provided in the table below:

Country	**Responses**
Ethiopia	Lack of information on joint initiatives leads to the perception that there is not much collaboration between these agencies, we rarely see or hear of any initiatives that are done jointly. Generally, the view is that there is a lack of collaboration between many government agencies and organisations, as the federal government structure results in different federal agencies doing their own activities, independent to other federal agencies.
Kenya	The top leadership is working very well with various cross institutional for a however at the operational level there is still a silo syndrome within the institutions.
Rwanda	There is a general perception of effective collaboration between the SAI and ACA as evidenced by the general success on the fight against corruption in the country. The press has covered a number of initiatives where the state organs work together to fight against corruption which has increased the view of strong collaboration.
South Sudan	Although the entities do not share their activities with the public in general, the responding entities have the view that there is collaboration between the entities where possible.
Tanzania	There is a strong view that there is a close working relationship between the ACAs and SAI. The activities follow the rule of law in general in that possible fraudulent activities identified during

	audits, are reported to the appropriate law enforcing entity which would either be the PCCB or the DPP or the DCI.
Uganda	Respondents are aware of the MoU between AOG, IGG and PPDA, though the details have not been shared with the CSOs. Respondents indicated that there is a framework of interagency forum bringing together all state anti-corruptions actors in meetings quarterly and for sharing information about what they are doing as well as to popularise the outcomes of the auditor general report.

Responses received on the most significant *enabling* factors for collaboration between ACA and SAI? to support, drive, or facilitate collaboration were coded in line with the two research questions and dimensions :

Research Question 1 : Current collaboration between SAI and ACA	
Dimension	**Codes**
Legal Framework	• Effective Governance structure • Democratic space to execute their roles as complementary ranging between audit, investigation and prosecution • Effective laws to empowered state agencies • Clear legal sanctions that hold the institutions and office bearers accountable • An appropriate legal framework to enable institutions understand that they are not competing but complementary.
Political will and shared goals	• International and internal pressure • Strong Political will for zero-tolerance to corruption • Ethical and effective leadership • Common and shared goals built on a high level of trust between SAI and ACA. • A strong civic culture that demands public sector accountability • An MoU between the agencies and an interagency forum framework • When there is a national agenda requiring cross institutional collaboration
Resources	• Adequate resource allocation • Effective utilisation of resources
Research Question 2: State of Information exchange between the SAI and ACA	
Information Sharing	• Trust, communication, and alignment which will lead to confidence in each other competence, integrity, sharing of information, feedback, and common strategy • Access to information – values of Transparency/Openness • Reporting mechanism in place to ensure sharing of the results of the collaboration • Effective communication channels

Responses received on significant any potential *limiting* factors (e.g., bottlenecks, obstacles) hampering collaboration between SAI and ACSA were coded in line with the two research questions and dimensions :

Research Question 1 : Current collaboration between SAI and ACA	
Dimension	**Codes**
Legal Framework	• Weak governance structure • Poorly structured policies

	• Fragmentation of government functions • Ineffective laws • Lack of sound legislation • Inconsequent application of laws and regulations
Political will and shared goals	• Political interference and lack of political will • corrupt leadership • High levels of transactionalism, impunity and abuse of state office • Lack of visionary and courageous leadership resulting in tolerance of corruption • Low ethical expectations from the public of government • Competing mandates of the institutions - as opposed to co-operation due to related mandates - leading to competition for top performance in their circles • Conflicting priorities in terms of the organisational cultures
Joint initiatives & Resource sharing	• One of the factors could be the lack of availability and limited allocation of funding or resources for the joint projects and activities because both institutions may have different budgetary constraints and priorities, which could affect their ability to contribute equally and effectively to the partnership • Budget cuts and the lack of skilled resources
Research Question 2: State of Information exchange between the SAI and ACA	
Information Sharing	• There is lack of awareness about the need to fight corruption at all levels of society. • Delay in access to information • Lack of reporting mechanisms • Lack of digitalisation of the interventions in order to share information timeously.

Responses received to further strengthen or facilitate such collaboration were coded in line with the two research questions and dimensions :

Research Question 1 : Current collaboration between SAI and ACA	
Dimension	**Codes**
Legal Framework	• Strengthen the legal framework encouraging/requiring collaboration between ACAs and SAIs • There is need for an integrated framework to avoid a disjointed approach to issues that is affecting effective collaboration. • International benchmarking to find the best possible framework. • Clarity of objectives for collaboration • Witness protection is critical- a legal instrument to address this aspect. • The SAI should be enabled to publish reports publicly without political intervention • Putting in place policies that encourage cross institutional partnerships • Government plans should give priority to joint/cross institutional activities/initiatives to avoid duplication of allocated resources.
Political will and shared goals	• Establish clear and realistic goals and expectations for each partner, communicate frequently and openly with each other, using multiple channels and platforms,

	• Respect and value the diversity and expertise of each partner, and acknowledge their contributions and challenges • Investing in civic organisations, whistle blowers & witnesses and the culture of whistle blowing to eliminate fears of the consequences of reporting corruption or the abuse of office. • Build a culture of integrity and extend the engagement to all citizens • Building trust between government agencies and civil society
Monitor and evaluation	• Creation of an oversight organisation that will monitor and supervise collaboration of state agencies across the whole country. • Formalise a process to evaluate and monitor the progress and impact of the collaboration and adjust the strategies if needed.
Joint initiatives & Resource sharing	• Increased joint advocacy initiatives to create awareness on the mandate of the institutions to the public and encourage such collaborations • Joint planning and periodic strategic engagements. • Establish a mechanism of staff exchange programmes between SAI, ACA to assist the SAI to come up with more concrete evidence-based observations. This would boost trust between institutions and their confidence as a result.
Research Question 2: State of Information exchange between the SAI and ACA	
Information Sharing	• To create more opportunities for cross institutional dialogues - regular meetings and conventions between state agencies so that they can share ideas and perspectives. • Publicly celebrate achievements and milestones of the collaboration • Creating collaborative platforms and partnerships for research capacities that can document the successful processes followed to detect and prevent corruption

4. CONCLUSION

The collaborative efforts between Anti-Corruption Authorities and Supreme Audit Institutions in East Africa represent a crucial step towards enhancing transparency, accountability, and the overall integrity of public sector operations in the region. Throughout the course of this report, we have examined the existing landscape of anti-corruption initiatives and audit practices, identifying several compelling reasons to prioritise and formalise collaboration through the development of a dedicated collaboration framework.

Firstly, the prevalence of corruption in East Africa underscores the urgency of effective collaboration. Corruption poses a significant threat to the region's socio-economic development, diverting resources away from essential public services, eroding public trust, and hindering foreign investments. By joining forces, ACAs and SAIs can pool their expertise, resources, and data to tackle corruption more comprehensively and address its root causes.

Secondly, the unique strengths of each entity make them natural partners in the fight against corruption. Anti-corruption authorities possess investigative powers, legal mandates, and specialised knowledge in detecting and prosecuting corrupt practices. SAIs, on the other hand, bring rigorous audit methodologies, financial expertise, and the ability to assess the effectiveness of public expenditure. Combining these strengths can lead to more robust anti-corruption measures and enhanced oversight of public funds.

Thirdly, the development of a collaboration framework will provide a structured basis for cooperation. It will establish clear roles, responsibilities, and communication channels between anti-corruption authorities and SAIs, ensuring that efforts are coordinated and resources are allocated efficiently. Such a framework can also help in sharing information, best practices, and capacity-building activities, further strengthening the partnership.

Fourthly, international organisations and donor agencies have recognised the importance of this collaboration. Various international conventions and agreements, such as the United Nations Convention against Corruption (UNCAC) and regional bodies like the African Union, emphasize the need for coordination between anti-corruption agencies and auditing bodies. Strengthening collaboration aligns with these global commitments and can facilitate access to external funding and technical assistance.

Lastly, the citizens of East Africa deserve governments that are accountable, transparent, and free from corruption. By working together, ACAs and SAIs can better fulfil their mandates to serve the public interest. This collaboration will not only enhance the effectiveness of anti-corruption efforts but also contribute to building public trust in government institutions.

In light of the compelling reasons outlined in this report, it is clear that the development of a collaboration framework between ACAs and SAIs in East Africa is not just a necessity but an opportunity to significantly improve the governance landscape in the region. Such a framework should be designed with flexibility and adaptability to accommodate the unique circumstances and needs of each country. As East African nations move forward in their collective fight against corruption, the establishment of this framework represents a crucial step toward achieving a more transparent, accountable, and prosperous future for the region and its citizens.

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ANNEXURE A: TARGET GROUP DETAILS

Consolidated Interview Schedule

Country	SAI / ACA	*Main / Secondary*	State (S) or	Entity Names	Designation
South Sudan	Technical Working Group	Main	S	National Audit Chamber	Deputy AG
	ACA	Main	S	South Sudan Anti-Corruption Commission SSACC	DG state coordination and Donor relations
	ACA	Secondary	S	Anti-corruption unit of the Internal Security Bureau (ISB) & National Security and Intelligence Service (NISS)	Director of Anti-Corruption Unit National Security Services South Sudan
	SAI	Main	S	National Audit Chambers	Assistant Audit Manager – Stakeholder Engagements
	ACA	Main		South Sudan Anti-Corruption Commission SSACC	Deputy Director
	ACA	Main	S	South Sudan Anti-Corruption Commission SSACC	Assistant Director - Investigations and legal services
	ACA	Main	S	South Sudan Anti-Corruption Commission SSACC	Investigator - Investigations and Legal Services
	ACA	Secondary	S	National Revenue Authority (NRA)	Acting Commissioner Internal Affairs Ethics Officer
	ACA	Secondary	S	Financial Intelligence Unit (FIU)	Executive Director
	ACA	Secondary		Financial Intelligence Unit (FIU)	Head of monitoring and operations dept Director of Administration and Finance Director of ICT
	Civil Society	Civil Society	NS	CEPO	Executive Director
	ACA	Secondary	S	Directorate of Public Prosecutions (DPP)	Director of PP
	Civil Society	Civil Society	NS	Integrity for South Sudan	Chief Exec Director
	Civil Society	Civil Society	NS	Amalna	Executive Director / Programme Manager
	Technical Working Group		S	SSACC	Director General for Investigations and Legal Services
	ACA	Secondary	S	Access to Information Commission	Commissioner

Country	SAI / ACA	*Main / Secondary*	State (S) or	Entity Names	Designation
Rwanda	ACA	Main	S	Office of Ombudsman	Permanent Secretary Acting Director Corruption Prevention Unit
	ACA	Secondary	S	Rwanda Governance Board	Secretary General
	ACA	Secondary	S	Rwanda Investigation Bureau	Director of Investigations Investigations Analyst
	ACA	Secondary	S	Rwanda Public Procurement Authority	E-procurement specialist Legal Specialist Consultant on Procurement Professionalization
	ACA	Secondary	S	Rwanda Revenue Authority	Commissioner of Internal and Integrity Director of Integrity
	ACA	Secondary	S	Inspectorate of Courts	Inspector
	ACA	Secondary	S	Inspectorate of NPPA	Inspector General
	Civil Society	Main	NS	Transparency International Rwanda	Policy and Legal Coordinator & Gender Focal Point Senior Researcher
	SAI	Main	S	Office of the Auditor General	Assistant Auditor General Senior Legal Advisor

Country	SAI / ACA	*Main / Secondary*	State (S) or	Entity Names	Designation
Ethiopia	ACA	Main	S	Federal Ethics Anti-Corruption Commission of Ethiopia	CEO Corruption Prevention Unit Deputy CEO Corruption Prevention Unit
	ACA	Secondary	S	Ministry of Justice	Director General Anti-corruption Office
	SAI	Main	S	Federal Auditor General	Senior Audit Manager Ethics and Anti-corruption unit coordinator
	ACA	Main	S	Financial Intelligence Service	Chief of Staff
	Civil Society	Main	NS	Transparency Ethiopia	CEO
Country	**SAI / ACA**	***Main / Secondary***	**State (S) or**	**Entity Names**	**Designation**
Tanzania	SAI	Main	S	National Audit Office of Tanzania (NAOT)	Controller and Auditor General (SAI)
	SAI	Main	S	National Audit Office of Tanzania (NAOT)	Director of Legal Service
	SAI	Main	S	National Audit Office of Tanzania (NAOT)	AAG: Forensic Audits
	SAI	Main	S	National Audit Office of Tanzania (NAOT)	Senior Legal Officer - Liaison with PCCB
	ACA	Main	S	Prevention and Combating of Corruption Bureau (PCCB)	Assistant Director: Corruption Control and Prevention Department
	ACA	Secondary	S	National Prosecution service	Assistant Director
	ACA	Secondary		Public procurement Management Authority	1. Acting CEO: Public Procurement Regulatory Authority 2. Manager for Investigations / Coordinator for Anti-Corruption
	ACA	Secondary	S	Tanzania Police Force (Fraud investigation Division- replace Ethics Secretariat for relevancy purposes)	
	ACA		S	Wajibu Institute of Accountability	Former CAG and current MD of Wajibu
	Civil Society	Secondary	N/S	The Tanzania mainland Bar Association (Tanganyika Law Society -TLS)	President of Law Society and Lead Expert of BSAAT program

Country	SAI / ACA	*Main / Secondary*	State (S) or	Entity Names	Designation
	SAI	Main	S	Auditor-General	Assistant Director Audit
	SAI	Main	S	Auditor General	Auditor
	ACA	Secondary	S	Public Procurement and Disposal of Public Assets Authority (PPDA)	Manager local content
	ACA	Secondary	S	Uganda Revenue Authority	Manager in charge of compliance reviews
	ACA	Secondary	S	National Planning Authority	Internal Auditor
	ACA	Secondary	S	Inspectorate of Government of Uganda	Manager Specialised Services
	ACA	Secondary	S	Inspectorate of Government of Uganda	Manager information and internal inspection
	ACA	Secondary	S	Inspectorate of Government of Uganda	Regional head/supervisor anti-corruption
	ACA	Secondary		Criminal Investigations Department – Uganda Police	Deputy Director CID Economic Crimes and Anti-Corruption
	ACA	Secondary	S	Office of the Director of Public Prosecutions	Assistant Director of Public Prosecutions
	ACA	Main	S	Director of Ethics and Integrity	Commissioner for information and communication
	ACA	Secondary	S	ACD - High Court	Deputy Registrar
	Civil Society	Main	NS	Anti-Corruption Coalition Uganda	Executive Director
	Civil Society	Secondary	NS	CS BAG	Programme and Policy Advisor
	ACA	Main	S	State House Anti-Corruption Unit Uganda	Senior legal officer
	Civil Society	Secondary	NS	Inter-religious Council of Uganda	Team leader – Legal Advocacy, Partnerships & Resource Mobilisation
	ACA	Secondary	S	Financial Intelligence Authority	Manager strategic analysis and statistics
Uganda	ACA	Secondary	S	Uganda Bureau of Statistics	Head of Department Risk and Compliance

Country	SAI / ACA	*Main / Secondary*	State (S) or s	Entity Names	Designation
Kenya	SAI	Main	S	Auditor-General	Director- Forensic Audit Deputy Director- Executive Office Director- Legal
	ACA	Secondary	s	Office of the Director of Public Prosecutions (ODPP)	Senior Principal Public Prosecutor Senior Principal Public Prosecutor
	ACA	Secondary	S	Asset Recovery Agency	Assistant Director- Legal Services
	ACA	Secondary	S	Directorate of Criminal Investigations (DCI)	Investigator
	ACA	Secondary	S	National Anti- Corruption Campaign Steering Committee (NACCSC)	Under Secretary
	ACA	Main	S	Ethics and Anti-Corruption Commission (EACC)	Co-ordination Officer Acting Deputy Director- Asset Tracing Department Deputy Director- Evidence Analysis and Investigations Department
	ACA	Secondary	S	Kenya Revenue Authority	Manager- Ethics, Policy Analysis and Compliance Monitoring

ANNEXURE B: DETAILED ANALYSIS OF CURRENT STATE OF COLLABORATION PER COUNTRY

Ethiopia

Overview of Current state of corruption

The Transparency International Corruption Perception Index (CPI) is internationally recognised for the measurement of the level of corruption globally. The CPI ranks 180 countries and territories around the world by their perceived levels of public sector corruption, scoring on a scale of 0 (highly corrupt) to 100 (very clean). In 2022, Ethiopia scored 62 points and was ranked 96th. Compared to the previous year, in 2022, the level of corruption has increased (Jenkins & Elsayed, 2023). The table below provides for the score of Ethiopia in terms of the 2022 rankings globally (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Country	Corruption rating (100) 2022	International Standing (180 countries)
Ethiopia	62	96th

Source: (Transparency International, 2022)

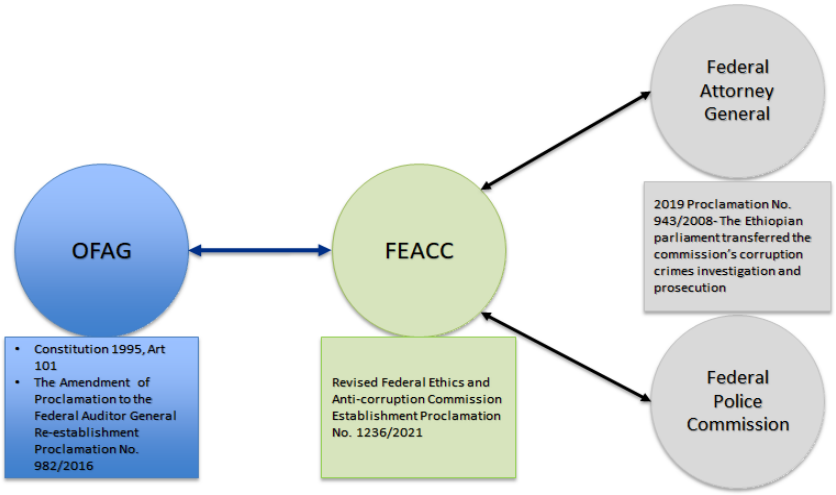
According to GAN Integrity (2020a, p. 1), an Integrated Risk Management (IRM) platform designed to unify compliance operations and proactively encourage ethical business behavior, corruption in Ethiopia remains problematic, although less than in comparable regional countries.

The 2011 African Peer Review Country Review Report states “Key challenges in the national anti-corruption crusade include: (a) absence of a fully developed civil service code of ethics; (b) weak mechanisms for ensuring observance of regulations and procedures; and (c) manpower shortages and weaknesses in supervisory and auditing agencies” (APRM, 2011, p. 103).

Companies face a high risk of corruption when dealing with Ethiopia's judiciary. Bribes and irregular payments in return for favourable judgments, as well as to obtain contracts or ensure administrative functions are addressed, are common. While the constitution guarantees judicial independence, in practice administrative officials, judges and police officers are highly vulnerable to corruption and subject to influence by high-level officials. Companies do not consider the judiciary to be sufficiently independent and express insufficient confidence in the ability of the legal framework to resolve disputes and challenge regulations. Documents relating to procurement processes are difficult to obtain due to a burdensome bureaucracy and a lack of transparency which could hamper audits and investigations relating to possible instances of corruption (GAN Integrity, 2020a).

State entities involved in anti-corruption

In terms of anti-corruption collaboration, the two main state entities involved are the Office of the Federal Auditor General (OFAG) and the Federal Ethics and Anti-Corruption Commission (FEACC). The image below shows the two entities, their main enacting legislation as well as other entities involved as directed by the relevant legislation:



1) Ethiopian Supreme Audit Institution: The Office of the Federal Auditor General (OFAG)

The Office of Federal Attorney General was established in 2016 with the intention of "establishing a single, strong law-enforcement and prosecution institution" (Ayele 2020 in Jenkins and Elsayed, 2023). The OFAG audits all public expenditures and submits annual reports to the House of People's Representatives (HoPR) (APRM, 2011), as it is directly accountable to the House of Peoples' Representatives rather than the prime minister. This has led some observers to conclude that it enjoys a higher degree of institutional independence than the FEACC or attorney general (Jenkins & Elsayed, 2023).

2) Ethiopian Anti- corruption Authority: The Federal Ethics and Anti-Corruption Commission (FEACC)

The FEACC was established in established in 2001, and its terms of reference were revised in 2005 (Federal Negarit Gazeta 2005) and again most recently in 2021 under Proclamation No. 1236/2021 (Federal Negarit Gazeta 2021). The FEACC has authorized only to operate at the federal level, which include the chartered cities of Addis Ababa and Dire Dawa, as Regional States have the prerogative to form their own anticorruption bodies under the federal arrangement. Whereas historically its mandate was restricted to public sector entities, as part of the most recent revision to its mandate in 2021, the commission's jurisdiction has been extended to include private companies for the first time. However, political parties and religious organisations still do not fall within the purview of the FEACC (Rahman & Idris, 2018).

Largely to deal with accusations of politically motivated investigations conducted by the FEACC under the EPRDF, the Ethiopian parliament transferred the commission's investigative and prosecutorial mandates to the Attorney General in 2019. Important powers of corruption crimes investigation and prosecution – have been granted to the Federal Attorney General and Federal police commission in accordance with proclamation No. 943/2008. Under the new law, all the rights and duties given to the Federal Ethics and Anti-Corruption Commission related to investigation and prosecution are transferred to these bodies as per article 22 (2) of the proclamation. Currently the. In addition, the commission accepts reports and information related to corruption from citizens. It appears that the commission is charged with protecting whistleblowers and witnesses, though observers note it is not fully clear whether the attorney general assumed this responsibility together with the FEACC's investigative and prosecutorial powers when these were transferred. Observations from in-county respondents voiced their concerns in this regard, by indicating that the level of corruption in Ethiopia is increasing at an alarming rate, and the situation is worsening. Views are that the FEACC is supposed

to be championing the anti-corruption drive but it's not properly structured and that affects its effectiveness.

Research Question 1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?

The following section provides insight into the current state of SAI/ACA collaboration in Ethiopia, in terms of the dimensions as identified from literature and in-country interviews conducted.

I. Legal and regulatory framework conditions stipulating collaboration between the OFAG and FEACC

The table below provides for the legal framework enacting the Office of the Federal Auditor General (OFAG) and the Federal Ethics and Anti-Corruption Commission (FEACC).

Area	The Office of the Federal Auditor General (OFAG)	The Federal Ethics and Anti-Corruption Commission (FEACC)
Legal Mandate	Constitution 1995, Art 101 – OFAG General is the supreme auditing arm of the federal government and is empowered to audit all public expenditures and submit annual reports to the House of People's Representatives. The Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016: • Section 3 makes provision for the establishment of the Office of the Federal Auditor General. • Section 5 describe the duties of the Office of the Federal Auditor General **– to audit or cause to be audited,** the Information Technology Systems, Utilization and Administration of the Offices of the Federal Government and Organizations	Revised Federal Ethics and Anti-corruption Commission Establishment Proclamation No. 1236/2021 makes provision for the establishment of the FEACC. Section 6(4) refers to the creation of institutional capacity. Section 18 refers to the duty to Co-operate. All offices and person shall co-operate in providing necessary support to enable the office to exercise its power and discharge its responsibility. Section 21(2) refers to the establishment of a planning, reporting and relation system - (i) states that it should create institutional capacity that would enable to carry out powers and duties given to it by law. (ii) establish a planning, reporting and relation system with the Ethics and Anti-corruption commissions of the regional and city administrations. (iii) deals with cooperation whenever cooperation and assistance are required by the Commission in connection with its powers and duties. Federal Attorney General Proclamation No. 943/2016 Section 22 (2) & (3) -the Ethiopian parliament transferred the commission's corruption crimes investigation and prosecution to the Federal Attorney General and Federal Police Commission. Respectively.

Area	The Office of the Federal Auditor General (OFAG)	The Federal Ethics and Anti-Corruption Commission (FEACC)
Scope	• Directly accountable to the House of Peoples' Representatives rather than the prime minister. • Audits all public expenditures and submits annual reports to the House of People's Representatives. • Duty to co-operate requires all offices and person to co-operate in providing necessary support to enable the OFAG to exercise its power and discharge its responsibility.	FEACC's remit is limited to leading the national preventive measures against corruption. These include conducting corruption risk assessments, developing codes of ethics for public agencies and SOEs, as well as leading awareness raising campaigns and delivering ethics training (Jenkins & Elsayed, 2023). At present, any complaints or tip-offs the FEAAC receives should be passed to the Attorney General's office for investigation and prosecution. The commission accepts reports and information related to corruption from citizens. It appears that the commission is charged with protecting whistleblowers and witnesses.
Collaboration stipulated	Article 20 of the Auditor General proclamation state that the Auditor General shall notify the investigative agencies of possible corruption-related activities as identified during state audits.	None included

II. Political Willingness and Buy in from leadership of organisations to collaborate.

The establishment a National Anti-corruption Committee by the Ethiopian Government in 2022 to coordinate the government's campaign against corruption" (Xinhuanet, 2022 in Jenkins and Elsayed, 2023) signifies a high-level willingness to address corruption. For purposes of this research, it is important to note that the FEACC Commissioner is included but the OFAG does not currently form part of this Committee.

III. Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs– degree to which there are shared anti-corruption goals and objectives

A literature review revealed a draft national anti-corruption policy that was developed in consultation with the relevant state anti-corruption stakeholders in 2010 (European Commission, 2010). The draft policy states that education, prevention, and enforcement are the main pillars of the national anti-corruption strategy and requires that all concerned parties incorporate the three core pillars in their ethics and anti-corruption strategies. No further information could be obtained to confirm the finalisation and implementation of this draft national anti-corruption policy.

According to the in-country interview respondents, there are requirements for the inclusion strategy objectives that the state institutions should comply with when dealing with corruption. However, they are not enforced and are specific enough. Respondents were of the opinion that the draft national anti-corruption strategy needs to be further developed and implemented to promote collaboration between the SAI and ACAs.

IV. Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level

A standing committee through the Public Accounts Committee of parliament has been established that include all state agencies - the Auditor General, Federal Ethics and Anti-corruption Commission, Attorney General and the Procurement and Property Authority.

All in-country respondents rated the degree of formal and informal working relationships as excellent Respondents from the FEACC indicate that a Memorandum of Understanding (MoU) has been signed with the Office of the Federal Auditor General in July 2023 about establishing formal working and the sharing of resources when there are joint anti-corruption awareness campaigns Respondents also indicated that the OFAG complies with the legal requirements to inform investigate authorities when audits identify possible corrupt activities and share their reports but given that the FEACC does not have any investigate powers, the interactions are limited to arrangement of awareness campaigns, and education and training initiatives. No proof could be found of any formal documents in place to clarify the various roles of each entity when collaborating beyond awareness campaigns.

In 2019, the FEACC and the FIC signed a memorandum of understanding intended to improve coordination to tackle money laundering and financial crime however this MOU does not include the SAI and is therefore nor relevant in terms of the focus of this study (Jenkins and Elsayed, 2023).

V. Existence of Collaborate audits and joint investigations

No joint audits and investigations are currently being conducted by the OFAG and the FEACC.

VI. Mutual understanding of each other's roles and responsibilities

Given a number of joint awareness campaigns conducted to date, respondents indicated that there is clarity of the respective roles and responsibilities of the two entities amongst the officials. Aspects such as maintaining independence, clarity of purpose and functions are per the legal mandate were emphasised.

VII. Monitoring and evaluation processes

According to GAN Integrity (2020a), there is no single monitoring and evaluation platform to measure the degree of collaboration between the various Ethiopian state entities towards addressing corruption. Therefore, specialists during their analysis were unable to fully gauge the nature and extent of anti-corruption activities in Ethiopia and inform on the range of interventions to be considered by the Government and non-government organisations (GAN Integrity, 2020a).

This sentiment was shared by respondents from the OFAG and the FEACC, as well as respondents from rese entities such as the Attorney-General and the Financial Intelligence Service of Ethiopia. All indicated that each entity has its own M&E framework but there are no single over-arching performance metrics in place that assess interagency anti-corruption collaboration.

VIII. Individual and organisational capacity needs as well as cross-functional resource sharing

Both entities are well-equipped with trained and professional officials. Joint training and capacity building activities take place in Ethiopia, and the mentioned MoU explains the sharing of resources when there are joint anti-corruption campaigns conducted. Respondents from both the OFAG and the FEACC indicated that each state institution has its own budget, and resources in the form of funding, human resources and technology, if rarely shared. Only when conducting joint awareness campaigns have been formally organised, will resource sharing in the form of human resources, knowledge, time and technology take place.

Research Question 2. To what extent and to what end do SAIs and ACAs exchange information?

I. Degree of real time information sharing allowing for complimentary evidence gathering and documentation

In line with Article 20 of the Auditor General proclamation, the OFAG when detecting corruption during their audit operations, is obliged to immediately report such to the various institutions, including the FEACC, which then will act according to their mandate, based on the information received. Respondents from the FEACC indicated that "The Auditor General also refer some cases to us when they think there is corruption, and we further investigate and at times we involve the Attorney General as well". In addition, through the AG's report to parliament, corruption issues are identified and taken up by the FEACC and other relevant agencies for further investigations.

II. Public awareness of the respective roles, mandates and collaboration

As indicated, joint awareness campaigns are being conducted which according to the in-country respondents, focus on respective roles and responsibilities of the OFAG and the FEACC in addressing corruption in Ethiopia. In addition, the FEACC established the Directorate for the Co-ordination of Ethics Infrastructures which is tasked with the duty of coordinating anti-corruption collaboration between the Commission and civil society campaigners. Since 2009 the Directorate has co-ordinated the National Anti-Corruption Coalition, "a joint forum between the FEACC regional anti-corruption institutions, government bodies, the media, civic associations and law enforcement agencies". The FEACC appears to strive to maintain good relations with both the private and public media to provide them with up-to-date information on the state of the anti-corruption campaign (Mezmur & Koen, 2011).

Research Question 3. What are the enabling and limiting factors for cooperation between ACAs and SAIs?

The table below provides for the enabling and limiting factors, as applicable to current levels of collaboration between the Ethiopian OFAG and the FEACC:

Dimensions	*Enabling Factor*	*Limiting Factor*
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The Office of the Federal Auditor General (OFAG) and The Federal Ethics and Anti-Corruption Commission (FEACC) both established by law. • Section 4 of the Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016 refers to cooperation • Article 20 of the Auditor General proclamation state that the Auditor General shall notify the investigative agencies of possible corruption-related	• There is currently no legal requirement to collaborate between the OFAG and the FEACC. • The Federal Ethics and Anti-Corruption Commission (FEACC) powers for crimes investigation and prosecution were transferred to the Federal Attorney General and Federal Police Commission

Dimensions	*Enabling Factor*	*Limiting Factor*
	activities as identified during state audits.	
Political Willingness and Buy in from leadership of organisations to collaborate		• National Anti-corruption Committee to coordinate the government's campaign against corruption does not include the SAI (OFAG).
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs– degree to which there are shared anti-corruption goals and objectives		• Finalisation of 2010 National Anti-corruption strategy could not be confirmed – currently no shared national anti-corruption strategy in place.
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• Currently there are sound formal and informal relations between the entities ate both managerial and technical level. • A MoU has been signed with between the OFAG and FEACC in July 2023 towards establishing formal working relations when conducting joint awareness campaigns.	
Existence of collaborate audits and joint investigations		• No joint audits and investigations are currently being conducted by the OFAG and the FEACC.
Mutual understanding of each other's roles and responsibilities	• Role clarity based on understanding of legal mandate and areas of responsibility as defined in the various proclamations and as result of joint awareness campaigns on roles and responsibilities.	
Monitoring and evaluation processes		• No M&E process in place to measure efficacy of interagency anti-corruption collaboration between OFAG and the FEACC.
Individual and organisational capacity needs as well as cross-functional resource sharing	• Both entities are well-equipped with trained and professional officials. • Cross-functional resources sharing during joint training and capacity building activities as directed by the MoU.	
2. **To what extent and to what end do SAIs and ACAs exchange information**?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• In line with Art 20 of the Auditor General proclamation, the OFAG provides real-time information to the FEACC when detecting possible corruption.	
Public awareness of the respective roles, mandates and collaboration	• Joint awareness campaigns conducted to increase public	

Dimensions	*Enabling Factor*	*Limiting Factor*
	awareness of the respective roles and mandates towards addressing corruption.	

Research Question 4: Which other state actors are involved in the fight against corruption?

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are indicated below.

1) Federal Attorney General

The Federal Attorney General Proclamation no. 943/2016 provides for the establishment the Attorney General of the Federal Democratic Republic of Ethiopia. The Attorney General as the head of the Federal Attorney General is appointed by the House of Peoples Representatives. In terms of Section 22(2) of the proclamation, the prosecution power given to the Federal Ethics and Anti-corruption Commission under its establishment Proclamation No 433/2005 (as amended by Proclamation No. 883/2015) and the Revised Anti-corruption Special Procedure and Evidence Proclamation No. 434/2005 (as amended by Proclamation No. 882/2015 and other laws are hereby transferred to the Federal Attorney General. The attorney general is empowered to investigate and prosecute alleged or suspected corruption perpetrated by public officials, employees at public enterprises and people working for regional administrations who handle federal funds. Asset recovery also falls under the leadership of the Office of the Federal Attorney General (Jenkins & Elsayed, 2023).

2) Federal Police Commission

In terms of the Federal Attorney General Proclamation No. 943/2016 Section 22(3), the corruption crime investigation power given to the Federal Ethics and Anti-corruption Commission under its establishment Proclamation No. 433/2005 (as amended by Proclamation No. 883/2015) and the Revised Anti-corruption Special Procedure and Evidence Proclamation No. 434/2005 (as amended by Proclamation No. 882/2015), and other laws was transferred to the Federal Police Commission. As of 2022, there also appears to be an active Anti-Corruption Investigation Unit in the federal police force (Jenkins and Elsayed, 2023).

3) Financial Intelligence Centre

The Ethiopian Financial Intelligence Centre (FIC) was established in 2009. Its mandate, as set out in Proclamation No. 780/2013, is to coordinate the competent authorities and various institutions involved in countering money laundering and the financing of terrorism. In 2019, the FEACC and the FIC signed a memorandum of understanding intended to improve coordination to tackle money laundering and financial crime (Jenkins and Elsayed, 2023).

Summary

When considering the literature reviewed, as well as the responses from the in-country respondents, the table below provides an overview of the status of collaboration between the OFAG and the FEAAC (1- Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Satisfactory (3)**	
Dimension	**Score**	**Rating**

Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	2	Above Average
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	2	Above Average
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	4	Below Average
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	4	Below Average
Existence of Collaborate audits and joint investigations	4	Below Average
Mutual understanding of each other's roles and responsibilities	2	Above Average
Monitoring and evaluation processes	4	Below Average
Individual and organisational capacity needs as well as cross-functional resource sharing	3	Satisfactory
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating : Satisfactory (3)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	3	Satisfactory
Public awareness of the respective roles, mandates and collaboration	3	Satisfactory

The dimensions where collaboration currently is rated the highest (above average) related to the enabling legal and regulatory framework, strong political will and buy in as evident in shared anti-corruption goals and objectives and mutual understanding of each other's roles. Individual and organisational capacity and resource sharing was viewed as satisfactory whilst the absence of a shared anti-corruption strategy, limited formal relationships, absence of joint audits and investigations and no shared monitoring and evaluation system resulted in a below-average rating.

As a result of the regulatory duty to co-operate with audits and investigations, the sharing of information is viewed as satisfactory. Given the joint awareness campaigns being conducted, the public awareness rating on the collaboration between the two entities is also rated as satisfactory.

Although there is not current legal requirements to collaborate as well as no joint strategic or operational framework in place, the current collaboration efforts between the OFAG and FEACC in Ethiopia is viewed as satisfactory to provide for the opportunity for further formalisation and expansion.

KENYA

Overview of Current state of corruption

The "Corruption Perceptions Index" for the public sector showed 68 points in Kenya for 2022. With this result Kenya ranks 124th. So, compared to other countries, it is slightly below average. Compared to the previous year, in 2022, the level of corruption decreased slightly. In the long term, it has also declined moderately in recent years (WorldData, 2023b). The table below provides for the score of Kenya in terms of the 2022 rankings globally (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Country	**Corruption rating (100) 2022**	**International Standing (180 countries)**

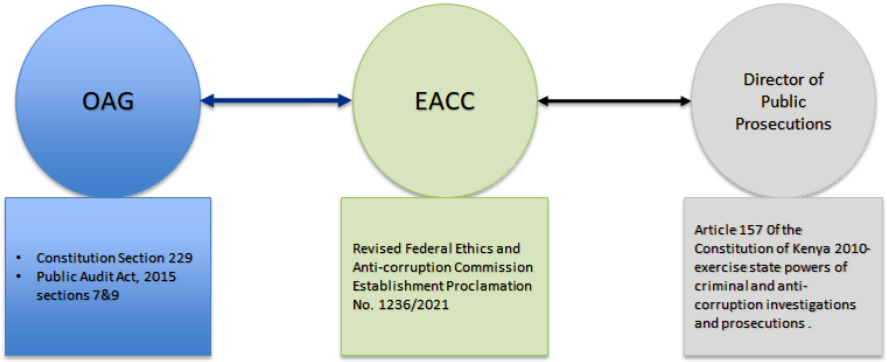
Kenya	**68**	**124th**

Source: (Transparency International, 2022)

According to GAN Integrity (2020b), Kenya's competitiveness is held back by high corruption levels that penetrate every sector of the economy. Adequate enforcement of Kenya's anti-corruption framework is an issue as a result of weak and corrupt public institutions. The competitiveness of Kenya's business environment is impeded by rampant public-service corruption. Complying with administrative requirements takes a lot of time and is plagued by red tape. Registration and licensing services are severely affected by bribery, making starting a business very costly. One in six companies expects to give gifts and make informal payments to get an operating license, and every third company expects to pay bribes to obtain a construction permit. A weak judicial system and frequent demands for bribes by public officials lead to increased business costs for foreign investors. Widespread tax evasion hinders Kenya's long-term economic growth, and fraud in public procurement is rampant. Corruption appears to be especially rampant within Kenya's police. The Kenya National Police Service is ranked as the most corrupt institution in the country, and bribery is reported to be the only way to access the police and expedite services.

State entities involved in anti-corruption

In terms of anti-corruption collaboration, the two main state entities involved are the Office of the Auditor General (OAG) and the Ethics and Anti-Corruption Commission (EACC). The image below shows the two entities, their main enacting legislation as well as the Director of Public Prosecutions, which fulfils the role of other entities involved as directed by the relevant prosecution anti-corruption cases.



1) Office of the Auditor-General (OAG)

The Office of the Auditor-General (OAG) is the independent supreme audit institution established under Article 229 of the Constitution of Kenya. The OAG is charged with the primary oversight role of ensuring accountability within the three arms of government (the Legislature, the Judiciary and the Executive) as well as the Constitutional Commissions and the Independent Office of the Controller of Budget (OAG, 2021). The Auditor-General is mandated to audit and report in respect to each financial year on the accounts of the National and County Governments; all Funds and Authorities of the National and County Governments; all Courts; every Commission and Independent Office established by the Constitution; the National Assembly, the Senate and the County Assemblies; Political Parties funded from public funds; the Public Debt and the accounts of any entity that legislation requires, and any entity that is funded from public funds (OAG, 2021). In addition, Article 229(6) of the Constitution requires the Auditor-General to confirm whether or not public money has been applied lawfully and

in an effective way (value for money) (OAG, 2021). The OAG provides assurance by providing annual reports on governance and accountability of public resources. In particular, Special Audits are conducted as initiated by Parliament and relevant committees such as the Public Accounts Committee and Public Investment Committee and involve detailed examination of issues related to:

- Serious allegation of fraud
- Corruption
- Wastage
- Misappropriation of assets
- Mismanagement of public resources.

Reports are submitted to Parliament and the relevant County Assemblies, who are representatives of the Kenyan people. The reports are discussed at the relevant Committees of Parliament and County Assemblies. Public Accounts Committees (PAC) of the National Assembly discusses accounts of the National Government while Public Investments Committee (PIC) of the National Assembly discusses accounts of State Corporations. At the Senate, the accounts of County Governments and County Corporations are discussed by the County Public Accounts and Investments Committee (CPAIC). This role is also played at the County level by relevant Public Accounts and Investments Committees of the County Assemblies. After hearings by the Parliamentary and County Assemblies Committees, with the assistance of the Office of the Auditor-General, recommendations are given which should be implemented by the entities concerned. Thereafter, the Auditor-General follows up to confirm whether the recommendations have been implemented.

2) Ethics and Anti-Corruption Commission (EACC)

Article 79 of the Constitution mandated Parliament to establish an independent anti-corruption commission for purposes of ensuring compliance with, and enforcement of ethics and integrity requirements. EACC replaced the Kenya Anti-Corruption Commission (KACC) (UNCAC, 2019). The overall goal of the Ethics and Anti-Corruption Commission (EACC) is to eradicate corruption and unethical practices in Kenya through implementation of strategies aimed at strengthening policy, legal and regulatory framework; enhancing law enforcement in the fight against corruption and unethical conduct; enhancing public education, communication and awareness on corruption and unethical practices; enhancing the prevention of corruption and unethical practices; and enhancing institutional capacity of the Commission (EACC, 2018).

The functions of the Commission also include enforcing compliance with Chapter Six and Article 252 of the Constitution; Investigation and making recommendation to the Director of Public Prosecutions for the prosecution of any acts of corruption, economic crime, unethical conduct or violation of codes of ethics or other matter prescribed in law; trace and institute court proceedings for preservation and recovery of corruptly acquired assets or payment of compensation and forfeiture of unexplained assets. The Commission is also entrusted with the development and enforcement of a code of ethics for state and public officers, public education and awareness on anti-corruption and ethical issues and to collaborate with and facilitate state, public officers and other stakeholders to promote ethics and anti-corruption initiatives. Important to note is that the EACC does not have prosecutorial powers. Such power is vested with the office of the director of public prosecutions (ODPP) (Open Society Foundations, 2016).

Research Question1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?

I. Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs

Area	Office of the Auditor-General (OAG)	Ethics and Anti-Corruption Commission (EACC)
Legal Mandate	i. Constitution Section 229 and Public Audit Act, 2015 sections 7&9: Establishment of the Office of the Auditor-General (OAG) as an Independent Office mandated to audit and report in respect to each financial year on the accounts of identified state entities. ii. Article 229(6) of the Constitution requires the Auditor-General to confirm whether or not public money has been applied lawfully and in an effective way. iii. Article 252 (1) of the Constitution of Kenya, 2010, and the Public Audit Act, 2015 grants the Auditor- General powers to conduct investigations on his or her own initiative, or based on a complaint made by a third party. iv. The Public Audit Act, 2015 Section 4 Provides for the establishment of the OAG. v. Section 7 of Public Audit Act, 2015 defines the functions and power of the Auditor-General	i. Article 79 of the Constitution mandated Parliament to establish an independent anti-corruption commission for purposes of ensuring compliance with, and enforcement of ethics and integrity requirements. ii. Section 3 of the Independent Ethics and Anti-Corruption Commission Act, 2011 (No. 22 of 2011), pursuant to Article 79 of the Constitution - established the EACC as the main anti-corruption body with legal mandate to fight corruption through law enforcement, prevention and public education.
Scope	i. The Office is charged with the primary oversight role of ensuring accountability within the three arms of government (the Legislature, the Judiciary and the Executive) as well as the Constitutional Commissions and the Independent Office of the Controller of Budget. ii. The Auditor-General is mandated to audit and report in respect to each financial year on the accounts of: the National and County Governments; all Funds and Authorities of the National and County Governments; all Courts; every Commission and Independent Office established by the Constitution; the National Assembly, the Senate and the County Assemblies; Political Parties funded from public funds; the Public Debt and the accounts of any entity that legislation requires, and any entity that is funded from public funds. iii. The OAG provides assurance by providing annual reports on governance and accountability of public resources. This includes Special audit involves detailed examination of issues related to serious allegation of fraud and corruption.	i. The overall goal of the Ethics and Anti-Corruption Commission (EACC) is to eradicate corruption and unethical practices in Kenya. ii. This goal will be fulfilled through implementation of strategies aimed at strengthening policy, legal and regulatory framework; enhancing law enforcement in the fight against corruption and unethical conduct; enhancing public education, communication and awareness on corruption and unethical practices; enhancing the prevention of corruption and unethical practices; and enhancing institutional capacity of the Commission EACC. iii. The functions of the Commission also include enforcing compliance with Chapter Six and Article 252 of the Constitution; Investigation and making recommendation to the Director of Public Prosecutions for the prosecution of any acts of corruption, economic crime, unethical conduct or violation of codes of ethics or other matter prescribed in law; trace and institute court proceedings for preservation and recovery of corruptly acquired assets or payment of compensation and forfeiture of unexplained assets. iv. The Commission is also entrusted with the development and enforcement of a code of ethics for state and public officers, public education and awareness on anti-corruption and ethical issues and to collaborate with and facilitate state, public officers and other stakeholders to promote ethics and anti-corruption initiatives.

Area	Office of the Auditor-General (OAG)	Ethics and Anti-Corruption Commission (EACC)
Collaboration stipulated	i. Section 58(1) of the Public Audit Act, 2015 - all staff of the Office of the Auditor-General are duty bound to disclose any fraud or corruption that comes to their attention immediately. ii. Section 64 (1) of the Public Audit Act, 2015, states that "Where the Auditor-General establishes that any person, supplier or company has been involved in fraud or corrupt practice, the Auditor-General shall report to the police, Ethics and Anti-Corruption Commission or the Public Procurement Oversight Authority for their action".	i. Section 14 of the Bribery Act, No. 47 of 2016` places an obligation on every person holding a position of authority in a public or private entity to report suspicion or knowledge of bribery or corruption to EACC.

II. Political Willingness and Buy in from leadership of organisations to collaborate

A Task Force on the Review of Legal, Policy and Institutional Framework for Fighting Corruption in Kenya was appointed by the President in March 2015 with the Attorney-General as its Chairperson and was to review the existing legal, policy and institutional arrangements to fight corruption and make recommendations to strengthen the anti-corruption mechanisms. The wide-ranging recommendations of the Task Force encompassed legal, policy, institutional frameworks in the devolved system of government, partnerships and multi-agency collaboration, technical assistance, capacity-building, strict adherence to the Constitution of Kenya, and the rule of law and due process, among others, in the fight against corruption (Kenya ACC, 2020). The Government has accepted the recommendations of the Task Force and implementation of some of the proposals had commenced such as the enactment of the Ethics and Anti-Corruption (Amendment) Act, 2016, the establishment of a High Court Division on Anti-Corruption and Economic Crimes and enactment of several anti-corruption bills as well as the appointment of an interagency committee to oversee the implementation of the recommendations of the Task Force (APRM, 2017).

The National Anti-Corruption Campaign Steering Committee (NACCSC) has been established by the Kenyan President to co-ordinate the anti-corruption campaign across the country (APRM, 2017). The Government, through the current Kenya Gazette Notice no. 6707 of 19th September 2014, reorganised the Committee's membership to include the National Treasury, State Department for Devolution and Ethics and Anti-Corruption Commission (APRM, 2017). Important to note is that the OAG is not included in the membership.

III. Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs

There is currently not a shared anti-corruption strategy in Kenya. Both the OAG and the EACC Strategic plans do however include some mention of collaboration in the form of sharing of information. The OAG strategic Plan 2021 – 2026 (2022, p. 19) provides for sharing of information with other oversight bodies whilst the EACC Strategy 2023 stipulates that one of the functions of the EACC is to collaborate with and facilitate state, public officers and other stakeholders to promote ethics and anti-corruption initiatives. As such the EACC Strategy thus also provides for sharing of information on corruption for action between the EACC and the OAG (EACC, 2018).

IV. Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level

There is currently no formal agreement, other the mentioned legal reporting obligation on the OAG, in the form of a Memorandum of Understanding or collaboration policy in place to guide the formal relationship between the OAG and the EACC on a permanent and ongoing basis. In-country respondents from both entities indicated that they rely on their respective legal mandates to dictate the relationship. In most cases this was viewed as being conducive and inclusive of collaboration in terms of providing information and expert opinions as requested. At managerial level, the entities participated in inter-agency forums and other initiatives for fighting corruption and promoting good governance and accountability. There was however also a view that the entities function in silo's and mainly focus on their respective mandates rather than on collaboration, especially at technical level.

V. Existence of Collaborate audits and joint investigations

The Office of the Auditor General (OAG) collaborates with multiple agencies on an ad hoc basis carrying out joint audits on public funding, as requested by parliament or the Public Accounts Committee and Public Investment Committee. As such, the OAG collaborates with the Directorate of Criminal Investigations, the Ethics and Anti-Corruption authority and the Office of the Directorate of Public Prosecutions. Once the agencies decide to initiate a joint investigation, they set up an informal arrangement to define the scope of the collaboration as well as the desired outcomes. The EACC strategy includes collaborate in investigation with the Kenya Revenue Authority but does not specially mention such collaboration with the OAG.

VI. Mutual understanding of each other's roles and responsibilities

There appears to be a sound understanding of the respective roles and responsibilities between the two entities, based on the views of the in-country respondents. Given their participation in joint investigations, they have a thorough understanding of the capabilities, knowledge and skills required from each entity, as well as the legally prescribed mandates and roles of each. Various respondents from the EACC indicate that they respect the officials from the OAG as they provide expert support even when cased investigated are brought to court for prosecution purposed.

VII. Monitoring and evaluation processes

The Kenyan Parliament has raised concerns about the lack of an effective mechanism for follow up on implementation of audit recommendations, leading to recurrence of audit queries in subsequent audit reports. In response, the OAG has called for a collaborative approach to ensure effective implementation of audit recommendations, as an imperative for oversight and investigative agencies to work together to ensure that recommendations from audit reports are implemented, with the ultimate aim of improving the lives and livelihoods of the Kenyan people.

Auditing standards require that besides just reporting, the Office of the Auditor-General to have appropriate mechanisms for following up audit findings and recommendations. The AG Office has developed an internal framework for tracking, follow-up and reporting on implementation of audit recommendations and has proposed sanctions for public entities that do not implement audit recommendations. A recommendation has been submitted to Parliament to review the Public Finance Management Act, 2012, to make implementation of audit recommendations mandatory to all public entities and introduce and enforce sanctions to those who fail to comply. The Auditor-General proposed the establishment of a consultative forum made up of Heads of CCIOs that will institute structures for cooperation to enhance the implementation of Parliament and County Assembly Committees' recommendations (OAG, 2021). This could enhance collaboration between the OAG and

the EACC to ensure that anti-corruption activities are extended to include investigations of such recommendations when not implemented.

VIII. Individual and organisational capacity needs as well as cross-functional resource sharing

Analysis of both the strategic plans of the OAG and the EACC as well as responses received from in-country interviewees, indicates that the OAG and the EACC are well-resourced in terms of professional knowledge and skills. Funding and human resources are made available for joint operations as required.

Research Question 2: To what extent and to what end do SAIs and ACAs exchange information?

I. Degree of real time information sharing allowing for complimentary evidence gathering and documentation.

Section 58(1) of the Public Audit Act, 2015 requires all staff of the Office of the Auditor-General to disclose any fraud or corruption that comes to their attention immediately, more specifically in terms of Section 64 (1) of the Public Audit Act, 2015, "Where the Auditor-General establishes that any person, supplier or company has been involved in fraud or corrupt practice, the Auditor-General shall report to the police, Ethics and Anti-Corruption Commission or the Public Procurement Oversight Authority for their action". There is however no legal obligation on EEAC officials to provide information to the OAG.

Both entities actively provide information during joint operations, as required by their mandates and as per the joint operational requirements. It is also important to note the emphasis placed on the "duty to report" by officials, which result in sharing of information when corruption is suspected, or where additional information during audits or investigations is required.

II. Public awareness of the respective roles, mandates and collaboration

There is currently no collaboration in terms of joint public awareness campaigns between the OAG and the EACC. The OAG views the sharing of their audit report to parliament as the method to inform the public of the outcome of their execution of their duties to provide for good governance and accountability of public funds (OAG, 2021). The EACC Strategy contains a strategic objective aimed at enhanced public education, communication and awareness. This includes public awareness campaigns to entrench ethics and anti- corruption in institutions of learning as well as promote the corporate brand of the EACC to position the Commission as the primary anti-corruption state entity in Kenya (EACC, 2018).

Research Question 3. What are the enabling and limiting factors for cooperation between ACAs and SAIs?

Based on the analysis results as provided for the two research questions and related dimensions, the following table provides for a synopsis of the enabling and limiting factors with regards to collaboration between the OAG and the EACC in Kenya:

Dimensions	*Enabling Factor*	*Limiting Factor*
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		

Dimensions	*Enabling Factor*	*Limiting Factor*
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The Office of the Auditor General (OAG) and The Ethics and Anti-Corruption Commission (EACC) both established by law. • Section 58(1) of the Public Audit Act, 2015 and Section 14 of the Bribery Act, No. 47 of 2016 - duty to report suspicion or knowledge of bribery or corruption to EACC.	• No legal obligation to collaborate other than duty to report placed on all state officials. • No consequences when state official fails to report corruption.
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The Office of the Auditor General (OAG) and The Ethics and Anti-Corruption Commission (FEACC) both established by law. • Section 58(1) of the Public Audit Act, 2015 and Section 14 of the Bribery Act, No. 47 of 2016 - duty to report suspicion or knowledge of bribery or corruption to EACC.	• No legal obligation to collaborate other than duty to report placed on all state officials. • No consequences when state official fails to report corruption.
Political Willingness and Buy in from leadership of organisations to collaborate		• National Anti-Corruption Campaign Steering Committee (NACCSC) includes the EACC but excludes the OAG.
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• EACC Strategy 2023 stipulates collaboration by sharing of information between the EACC and the OAG.	•
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• Formal working relationships at managerial level – participated in inter-agency forums and other initiatives for fighting corruption and promoting good governance and accountability .	• No formal MoU in place to formalise working relationships and collaboration between OAG and EACC. • Entities may be operating in silo's without due consideration for collaboration, especially at technical level.
Existence of Collaborate audits and joint investigations	• Multiple agencies, including OAG and EACC collaborate on an ad hoc basis carrying out joint audits on public funding, as requested by parliament or the Public Accounts Committee and Public Investment Committee.	
Mutual understanding of each other's roles and responsibilities	• Role clarity based on understanding of legal mandate and areas of responsibility as defined in the various acts and as result	

Dimensions	*Enabling Factor*	*Limiting Factor*
	of joint awareness campaigns on roles and responsibilities.	
Monitoring and evaluation processes		• Currently no single monitoring and evaluation system in place to measure degree of collaboration between the OAG and the EACC.
Individual and organisational capacity needs as well as cross-functional resource sharing	• Both entities are well-equipped with trained and professional officials. • Cross-functional resources sharing during joint audits and investigations as requested. • Funding and human resources are made available for joint operations as required.	
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• Both the OAG and EACC strategies aim to share information. • Duty to report bounds all officials to report suspected acts of corruption to the EACC or relevant authority.	•

Research Question 4: Which other state actors are involved in the fight against corruption?

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are indicated below.

1) Office of the Director of Public Prosecutions

The Office of the Director of Public Prosecutions (ODPP) is Kenya's national prosecuting authority. The Office was delinked from the Attorney General's Office in 2011 after the promulgation of the Constitution in 2010 and operates independently under the guidance of the Director of Public Prosecutions (DPP). The mandate of the ODPP, as provided under Article 157 of the Constitution of Kenya 2010 is to exercise state powers of prosecution in criminal matters. Another function is to direct and supervise the conduct of criminal and anti-corruption investigations (Duri & Nicaise, 2021).

2) The Commission on Administrative Justice

The Commission on Administrative Justice (CAJ), also known as the Office of the Ombudsman, is an independent commission established by the Commission on Administrative Justice Act, 2011. It investigates any government conduct that is alleged or suspected to be prejudicial or improper or to result in any impropriety or prejudice. It has the authority to investigate any matter arising from the administrative conduct of a public official or any government department or organ. The Access to Information Act of 2016 confers the commission with oversight and enforcement functions on access to information in Kenyan public entities, including counties (Duri & Nicaise, 2021).

3) The Office of the Controller of Budget

The Office of the Controller of Budget is an independent institution established in terms of Article 228 of the constitution. Its core mandate includes overseeing implementation of the budgets of the national and county governments, authorising the withdrawal of public funds and publicly reporting on budget implementation. The controller prepares and publicly publishes statutory reports, conducts investigations proprio motu or through complaints by public, and conducts alternative dispute resolution mechanisms such as conciliation, mediation and negotiation (Duri & Nicaise, 2021).

4) Special Magistrates

The special magistrates are appointed by the Judicial Service Commission to hear cases of corruption in a daily basis to ensure speedy hearing and punishment of offenders. These magistrates are found within various law courts in the country (Kenya ACC, 2020).

5) Kenya Anti-Corruption Advisory Board

Section 16 of the 2003 Anti-Corruption and Economic Crimes Act (ACECA) establishes the Advisory board and in terms of section 17, the principal function of the Advisory Board is to advise the EACC generally on the exercise of its powers and the performance of its functions under this Act. The Advisory Board consists of 12 members nominated by various civic, religious, professional/business organizations and associations (Kenya ACC, 2020).

6) Task Force on the Review of Legal, Policy and Institutional Framework for Fighting Corruption

A Task Force on the Review of Legal, Policy and Institutional Framework for Fighting Corruption in Kenya (hereafter referred to as Task Force) was appointed by the President in March 2015 with the Attorney-General as its Chairperson. The terms of reference of the Task Force were to review the existing legal, policy and institutional arrangements to fight corruption and make recommendations to strengthen the anti-corruption mechanisms. The report of the Task Force is very comprehensive and telling as it carried out a situation analysis of the various aspects of the subject matter, identified the problems and made recommendations. The wide-ranging recommendations of the Task Force encompassed legal, policy, institutional frameworks in the devolved system of government, partnerships and multi-agency collaboration, technical assistance, capacity-building, strict adherence to the Constitution of Kenya, and the rule of law and due process, among others, in the fight against corruption (APRM, 2017).

Summary

A combined analysis of the literature reviewed, and the responses from the in-country respondents and validation workshop inputs, provides for an overview of the status of collaboration between the OAG and the EAAC on Kenya (1- Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1 : To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	2	Above Average
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	1	Excellent
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	3	Satisfactory

Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	2	Above Average
Existence of Collaborate audits and joint investigations	2	Above Average
Mutual understanding of each other's roles and responsibilities	2	Above Average
Monitoring and evaluation processes	3	Satisfactory
Individual and organisational capacity needs as well as cross-functional resource sharing	3	Satisfactory
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	3	Satisfactory
Public awareness of the respective roles, mandates and collaboration	2	Above Average

With an above average rating in terms of the current extent of collaboration as well as the extent to which information is shared between the SAI and ACA in Kenya, it is evident that aspects such as a solid legal framework, excellent political support and shared strategic goals with solid working relationships based on sound knowledge of each other's roles are currently enabling collaboration. This is furthermore supported by joint public awareness campaigns, a degree of monitoring and evaluation, as well as satisfactory sharing of real-time information sharing.

RWANDA

In 20 years, Rwanda has moved from a high level of corruption to a level on par with middle-income countries. Its success in reducing administrative corruption—the type of corruption captured in international corruption assessments—is unprecedented for a country at Rwanda's level of economic development, and it starkly contrasts the dismal experiences in fighting corruption that other countries emerging from conflict and violence have had. While administrative corruption has not disappeared, it has decreased substantially and evolved from an accepted practice to one that is regarded as illegitimate and, once identified, one that is punished (World Bank, 2020).

The country has also achieved significant progress over the last years in terms of government effectiveness and transparency of the regulatory framework. Despite these efforts, corruption remains prevalent in the country and there have been instances of tax and public funds embezzlement, fraudulent procurement practices, judicial corruption as well as high ranking officials involved in corrupt practices. Sectors most affected by corruption include the judiciary, public finance management, public administration and public procurements (Open Society Foundations, 2016).

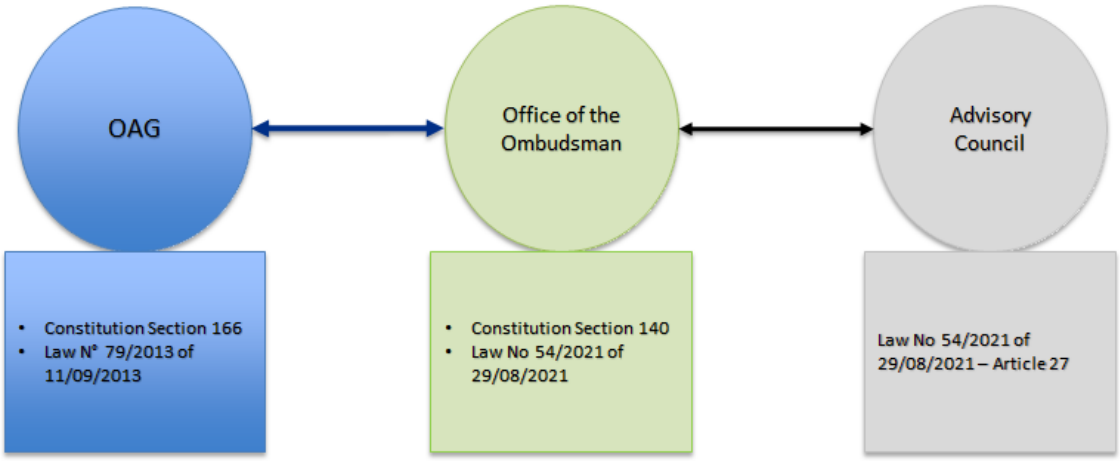
The "Corruption Perceptions Index" for the public sector showed 49 points in Rwanda for 2022. With this result Rwanda ranks 55th. So, compared to other countries, it is at an average (WorldData, 2023a). The table below provides for the 2022 Rwanda score as well as the 2022 rankings globally (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Country	Corruption rating (100) 2022	International Standing (180 countries)
Rwanda	**51**	**54th**

Source: (Transparency International, 2022)

State entities involved in anti-corruption

In Rwanda the Office of the Auditor General (OAG), as the SAI, and the Office of the Ombudsman as the main ACA, are the two main entities entrusted to address corruption, for purposes of this study. The image below shows the two entities, their main enacting legislation as well as other entities involved as directed by the relevant legislation:



1) The Office of the Auditor General

In line with Article 166 of the Constitution of the Republic of Rwanda which determined the Office of the Auditor General of State Finances (OAG) as an independent State organ responsible for the auditing of State finances and assets, the OAG was established in 1998 by Law n° 79/2013 of 11/09/2013 determining the mission, organisation and functioning of OAG. The entity became the SAI of Rwanda in June 2003. The OAG conducts regular audits of all national and local government organs, public enterprises and parastatals, privatised state enterprises, joint ventures in which the State participates, and government projects (APRM, 2005) . According to article 165 of the Constitution of the Republic of Rwanda of 6/2003 revised in 2015, the responsibilities of the Auditor General include the following:

a) Auditing revenues and expenditures of the State as well as local administrative entities, public enterprises, parastatal organizations and government projects;
b) auditing the finances of the institutions referred to above, particularly verifying whether the expenditures were in conformity with laws and regulations in force and sound management and whether they were necessary; and
c) Carrying out all audits of accounts, efficient management, control of the functioning of state organs and institutions mentioned above (Office of the Auditor-General Rwanda, 2023).

In addition, Article 166 of the Constitution as amended, stipulates that the Auditor General shall each year submit to each Chamber of Parliament, prior to the commencement of the session devoted to the examination of the budget of the following year, a complete report on the consolidated state accounts for the previous year indicating the manner in which the budget was utilized (value for money) (Office of the Auditor-General Rwanda, 2023).

The OAG is also involved in preventing corruption by issuing recommendations in its annual report on the findings and outcomes of governmental fiduciary systems audits. These recommendations are closely monitored by Parliament's Public Accounts Committee, which reviews their implementation status and can conduct fieldwork to verify the status and summon officials to explain in public sessions. Lack of implementation can result in administrative sanctions for the officials involved. At the local level, districts are also incentivized to take the Office of the Auditor General report seriously because

their performance contracts (or *imihigo*), signed with the President of the Republic, include a target on the percentage of Auditor General recommendations implemented (World Bank, 2020).

2) Office of the Ombudsman - Corruption Prevention Unit

Since its creation in 2003, the Office of the Ombudsman has been at the forefront to identify and address corruption vulnerabilities within Rwanda—and the development of institutional competencies and capacities to undertake those (World Bank, 2020, p. 22).

Rwanda's Office of the Ombudsman is one of very few anti-corruption agencies that has a broad and well-defined mandate to arrest, investigate, prosecute, impose sanctions, recover assets and request reviews of court judgments. Added to this, the Office of the Ombudsman is vested with no less than 17 legal instruments that strengthen its mandate as the leading agency in the country tasked with combatting corruption. Its results have been impressive compared to its counterparts both in the East Africa region and on the African continent in general. There are certainly opportunities for peer learning and best practices that other AU member states could gain from Rwanda (Open Society Foundations and Transparency Rwanda, 2017, p. vii).

The main missions of the Ombudsman's Preventing Corruption and Related Offences Unit are analysing and reducing corruption risks in the state. The unit conducts in-depth audits of the internal controls of governmental institutions and. The duties and responsibilities include:

- Reviewing systems of different institutions and assessing the implementation of government projects and programs;
- Sensitizing the citizens on preventing, rejecting and fighting corruption;
- Receiving and analysing received information on corruption;
- Carrying out investigation on cases of corruption; and
- Provides recommendations to decrease the likelihood of corruption (Rwanda Ombudsman, 2023; Transparency International Rwanda, 2020).

Robust mechanisms ensure that the recommendations as made are taken seriously. The Office of the Ombudsman monitors the response to its instructions and the annual report to Parliament details the progress in implementing its recommendations and singles out institutions that have performed poorly. When a recommendation is not followed, Members of Parliament can summon an institution for explanation, and the Office of the Ombudsman can request administrative sanctions by the Prime Minister's Office against the civil servants responsible (Rwanda Ombudsman, 2023; World Bank, 2020).

Research Question 1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?

I. Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs

Item	SAI: Office of the Auditor General	ACA: Office of Ombudsman

Legal Mandate	The Constitution of the Republic of Rwanda (Article 166) and the Law N° 79/2013 of 11/09/2013 asserts that the Office of the Auditor General is an independent State organ responsible for the auditing of State finances and assets. The OAG reports directly to Parliament as stipulated in Articles 165 and 166 of the Constitution of the Republic of Rwanda of 4 June 2003 revised in 2015.	The Constitution of the Republic of Rwanda (article 140) and Law No 54/2021 of 29/08/2021 (article 2) establishes the Office of the Ombudsman as a specialized organ and enjoys administrative and financial autonomy.
Scope	i) The Auditor-General (AG) of State Finances' Office audits all national and local government organs, public enterprises and parastatals, privatised state enterprises, joint ventures in which the state participates, and government projects. (ii) The AG is also involved in preventing corruption by auditing governmental fiduciary systems and issuing recommendations in its annual report.	The Office of the Ombudsman duties and responsibilities include: v) Reviewing systems of different institutions and assessing the implementation of government projects and programs; vi) Sensitizing the citizens on preventing, rejecting and fighting corruption; vii) Receiving and analysing received information on corruption; and viii) Carrying out investigation on cases of corruption.
Collaboration stipulated	Article 3 of Law no 54/2018 of 13/08/2018 on fighting against corruption, states that any public organ, private institution, civil society member or international organisation operating in Rwanda must collaborate with other institutions in line with the required timeframe while presenting the activities performed or providing any information requested by another institution	

II. Political Willingness and Buy in from leadership of organisations to collaborate – degree to which there are shared anti-corruption goals and objectives

In the case of Rwanda, the highest political power is being used to drive the Zero-tolerance anti-corruption strategy in the country. Article 4 of the Presidential Order no 64/01 of 12/02/2014 determines the responsibilities, organisation and functioning of the Advisory Council to fight against Corruption and Injustice determines the responsibilities of members of the Advisory Council at national level. All entities are bound to identify and report on possible corruption and as such have adapted their strategies and policies accordingly. In-country respondents confirmed that both entities have Zero tolerance as an objective. The respondent raised the point that between the OAG mandate and Office of the Ombudsman's mandate, they have the principles of transparency and accountability to ensure that public funds are used optimally so they share common goals, but their practises differ in terms of how they work towards reducing corruption.

III. Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs

Rwanda's anti-corruption policy of 2012 aims to balance promotion of integrity and prevention of corruption. The oversight provided by the Advisory council provides for a single goal towards zero tolerance. Entities involved include the Office of the Auditor General of State Finances, the Office of the Ombudsman, the National Public Prosecution Authority, the Rwanda National Police, and the Rwanda Public Procurement Authority. The damning Office of the Auditor General reports around 2008 were instrumental in kickstarting the anti-corruption campaign that followed (World Bank, 2020). The Office of the Ombudsman is the primary anti-corruption agency aiming to ensure that the policy is effectively implemented. Roles and responsibilities are to be shared between the various

stakeholders according to their respective missions, and the entities must give due consideration to include prevention and combatting of corruption as an integral part of their respective strategic priorities (Office of the Ombudsman, 2012; Pyman *et al.*, 2017).

Review of the two annual strategy documents as well as responses from respondents reveal that the OAG Strategic Plan for 2019-2024 does not specifically mention collaboration with the Office of the Ombudsman, however it does contain a strategic objective to strengthen stakeholder engagements and interaction. The 2020/21 – 2023/24 Strategic plan of the Office of the Ombudsman does however specifically state that it aims to collaborate with the OAG in the areas of public accountability especially control of the use of public funds (Rwanda Office of the Ombudsman, 2020, p. 8).

IV. Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level

As stated, both entities are represented in the Advisory council which strengthens their relationship at managerial and technical level. All the respondents rated this aspect positively and indicated that effective working relationships are in place.

V. Existence of Collaborate audits and joint investigations

Operating across institutional boundaries, the Office of the Ombudsman, the Office of the Auditor General, and the Parliamentary Accounts Committee have developed an iterative process for determining where the risks of administrative corruption are highest; providing clear instructions on remedial actions for ministries, agencies, and other administrative units; and following up to ensure action has been taken (World Bank, 2020). Respondents from the Office of the Ombudsman and the OAG indicated that the planning for joint operations is done during the NACAC meetings where follow ups on Auditor General recommendations are considered. Special mention was made by various respondents of a joint project to carry out assessments of idle public property.

VI. Mutual understanding of each other's roles and responsibilities

Since the entities are bound by the same national strategy, and their various inputs and actions are clearly defined, a solid and detailed understanding of their respective roles and responsibilities. Respondents indicated that there are high levels of mutual respect and trust between the officials of the two entities, and as such they value the working relationships at the different levels of the organisations.

VII. Monitoring and evaluation processes

Included in the 2012 Anti-Corruption Strategy, is a strategic coal towards the initiation of an anti-corruption monitoring and evaluation system. The strategic objective requires all state actors under the leadership of the office of the Ombudsman to implement a Monitoring and Evaluation policy to ensure regular feedback and performance assessment of anti- corruption action (Rwanda Office of the Ombudsman, 2012). As stated, both strategic plans include some form of strategic target which is monitored as part of the overall organisational performance. There is however not a dedicated M&E system in place to evaluate the degree of collaboration between the two entities specifically.

I. Individual and organisational capacity needs as well as cross-functional resource sharing

Given their reliance on highly skilled and professional staff to execute their highly legalised and specialised mandates, both entities identified human and financial resource constraints in their strategic plans as possible hindrances. To alleviate this, both entities have therefore identified a strategic goal to strengthen their stakeholder relationships. Respondents also confirmed that they

share resources in the form of expert knowledge and skills when asked for such, which to a large extent addresses the matter.

Research Question 2. To what extent and to what end do SAIs and ACAs exchange information?

I. Degree of real time information sharing allowing for complimentary evidence gathering and documentation

The tight monitoring of civil servants' performance also overlaps with the detection of corruption. The Office of the Auditor General is involved in preventing corruption by auditing governmental fiduciary systems and issuing recommendations in its annual report. Corruption cases spotted by the Office of the Auditor General are also systematically forwarded for investigation. The Office of the Ombudsman's is reported to regularly request the OAG to audit institutions for which it received complaints. In addition, the Office of the Ombudsman uses the Auditor General report to plan its information and participation campaigns, anti-corruption audits, and verifications of asset declaration and compliance with the Leadership of Code of Conduct (World Bank, 2020).

The Preventing Corruption and Related Offences Unit uses Office of the Auditor General annual reports and ad hoc reports as provided, to target specific sectors (such as sport as in 2013 or education as in 2019) or geographic areas (such as a given province) deemed particularly vulnerable to corruption. In a similar fashion, the OAG also makes provision for audits of institutions which have been "flagged" by the Ombudsman or other entities.

The fight against corruption has benefited greatly from the credibility of the Office of the Auditor General's work. For example, its reports are now key in guiding the Office of the Ombudsman's vulnerability assessments, in planning its sensitization campaign, and in verifying asset declarations, as discussed above.

II. Public awareness of the respective roles, mandates and collaboration

The OAG strategic plan contains a specific objective entitled "regular engagement with other key stakeholders through an effective Stakeholder Outreach & Engagement program" (Office of the Auditor-General Rwanda, 2023). This includes 1) Organize Structured outreach with strategic stakeholders and 2) Organise/participate in International and National workshops. Respondents from the OAG indicated that they participated in such events, albeit not solely organised by the OAG and Office of the Ombudsman.

In a similar fashion, the Office of the Ombudsman Strategic plan also includes Outreach campaigns aimed at facilitation of the exchange of ideas with other stakeholders and the community for increasing awareness and solving issues locally (Rwanda Office of the Ombudsman, 2020).

Signalling of zero tolerance does not take place exclusively, or even primarily, in anti-corruption campaigns. It has been achieved predominantly through repeated engagement by the President on the issue in national forums like the annual National Dialogue (*Umushyikirano*) and continuous communication to the public of arrests—for example, through the publication of a convict database. Publicizing high-profile corruption cases is also central to the signalling strategy. The government has widely used "naming and shaming." The most spectacular manifestation of this strategy is the list of individuals convicted for corruption that, by law, the Office of the Ombudsman has to publish on its website and in newspapers every quarter. In addition to name, sex, and profession, the list includes their date of birth, their parents' names, and their area of residence—to ensure that the community can be made aware of their corrupt deeds—as well as the court that sentenced them, the crime they committed, and their sentence. The lists reveal the severity of punishments. Besides the convict list,

naming and shaming also take the form of public arrests of officials for corruption, which are featured in the media, as mentioned above (World Bank, 2020).

Research Question 3. What are the enabling and limiting factors for cooperation between ACAs and SAIs? The analysis of the responses to the two research questions and related dimensions above, reveal the following enabling and limiting factors with regards to collaboration between the OAG and the Office of the Ombudsman in Rwanda:

Dimensions	*Enabling Factor*	*Limiting Factor*
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The Office of the Auditor General (OAG) and The Office of the Ombudsman are both established by law. • Article 3 of Law no 54/2018 of 13/08/2018 on fighting against corruption, requires all public and private organisations to collaborate with other institutions to report or provide information. • Advisory Council at national level establishes anti-corruption strategies and monitor progress and sharing of information.	
Political Willingness and Buy in from leadership of organisations to collaborate	• OAG and Ombudsman are bound by Article 4 of the Presidential Order no 64/01 of 12/02/2014 to fight against Corruption and Injustice	
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• Rwanda's anti-corruption policy of 2012 - promotion of integrity and prevention of corruption. • 2008 Auditor General reports were instrumental in kickstarting the anti-corruption campaign. • The Office of the Ombudsman is the primary anti-corruption agency aiming to ensure that the policy is effectively implemented	
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level		• No formal MOU in place which regulates the relationship in terms of collaboration specifically.
Existence of Collaborate audits and joint investigations	• Planning for joint operations is done during the NACAC meetings where follow ups on Auditor General recommendations are considered.	
Mutual understanding of each other's roles and responsibilities	• Both entities have a solid and detailed understanding of their respective roles and responsibilities.	
Monitoring and evaluation processes	• Included in the 2012 Anti-Corruption Strategy, is a strategic coal towards the initiation of an anti-corruption monitoring and evaluation system.	• NO specific M&E system in place to monitor collaboration between OAG and Office of the Ombudsman

Dimensions	*Enabling Factor*	*Limiting Factor*
Individual and organisational capacity needs as well as cross-functional resource sharing	• Both entities share resources in the form of expert knowledge and skills when asked for such	
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• The Office of the Auditor General audits governmental fiduciary systems and issues recommendations in its annual report. • Corruption cases spotted by the Office of the Auditor General are systematically forwarded for investigation. • The Office of the regularly request the OAG to audit institutions for which it received complaints. • The Office of the Ombudsman uses the Auditor General report for operational planning.	
Public awareness of the respective roles, mandates and collaboration	Both entities have strategic outreach programme targets and participate in national workshops and anti-corruption events.	No formalised joint awareness campaigns by the OAG and the Office of the Ombudsman as part of an agreed collaboration strategy

Research Question 4. Which other state actors are involved in the fight against corruption?

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are indicated below.

1) National Advisory Council to Fight against Corruption and Injustice.

Presidential Order No. 64/01/ of 12/02/2014 determines the responsibilities, organization, and functioning of the National Anti-corruption Advisory Council. Chaired by the ombudsman, it brings together the main stakeholders in the fight against corruption each quarter. They include the Minister of local government (deputy chairperson), the Minister of Justice, the Vice President of the Supreme Court, the Prosecutor General, the Inspector General of the Rwanda National Police, the Head of the Rwanda Investigation Bureau, the Secretary General of the National Intelligence and Security Service, the Executive Secretary of the Rwanda Public Procurement Authority, the Auditor General, the Chief Executive Officer of the Private Sector Federation, and the Executive Secretary of the Civil Society Platform. Members of the National Advisory Council meet on quarterly basis and report to the President of the Republic, with copies to the Parliament, the Supreme Court and the Cabinet. The Council has a technical committee composed of technicians from institutions led by members of the Advisory Council at national level. The Office of the Ombudsman is responsible for the Advisory Council Secretariat at national level (Office of the Ombudsman, 2023).

The collaboration between the different agencies allows the Advisory Council to have an immense responsibility covering giving opinions on the strategies for fighting corruption; probing and making recommendations on reports from institutions involved in fighting against corruption; setting up a network of exchange of information on corruption between institutions; probing and making the

recommendations on the reports from the international organisations about corruption in Rwanda (an example of information sharing and engagement with other institutions).

2) Public Accounts Committee

The Office of the Auditor General was instrumental in creating Parliament's Public Accounts Committee just as the Office of the Ombudsman led the evolution of its own mandate and its procedures. The Public Accounts Committee is responsible for issues relating to:

- analysis of the report of the Auditor General of State Finance with respect to the use of State finance and property for the preceding year and preparation of draft recommendations for the Plenary Assembly within six (6) months of the submission of such a report to the Plenary Assembly;
- follow-up on the implementation of recommendations adopted by the Plenary Assembly during the analysis of the report of the Auditor General of State Finance (Rwanda Parliament, 2023).

3) National Public Prosecution Authority

Since 2018, power of prosecution for corruption cases in Rwanda is shared between the Rwandan National Public Prosecution Authority and the Office of the Ombudsman. Institutions involved in scrutinizing public finances also play a role in detecting corrupt acts. For example, the Rwanda Public Procurement Authority forwards murky procurement cases to the Rwanda Investigation Bureau about five times a year, according to the authority's director general. Similarly, corruption cases spotted by the Office of the Auditor General are systematically forwarded for investigation (World Bank, 2020)

Summary

Overall, Rwanda's anti-corruption strategy is a collaborative effort to promote integrity and prevent corruption, with the Office of the Ombudsman playing a crucial role in ensuring effective implementation, with sound support from the OAG in terms of the identification of such possible corrupt actions. Collation of the various documents review, In-country interview responses and validation workshop feedback provide for the ratings as per the table below:

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Excellent (1)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	1	Excellent
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	1	Excellent
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	1	Excellent
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	1	Excellent
Existence of Collaborate audits and joint investigations	3	Satisfactory
Mutual understanding of each other's roles and responsibilities	1	Excellent
Monitoring and evaluation processes	3	Satisfactory
Individual and organisational capacity needs as well as cross-functional resource sharing	2	Above Average
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Above Average (2)**	

Dimension	Score	Rating
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	2	Above Average
Public awareness of the respective roles, mandates and collaboration	2	Above Average

Beyond having areas of shared interest, the OAG, Office of the Ombudsman and Advisory Council for the fight against Injustice and Corruption also complement each other and can increase the effectiveness of each other's work when collaboration is formalised between the two entities specifically.

South Sudan

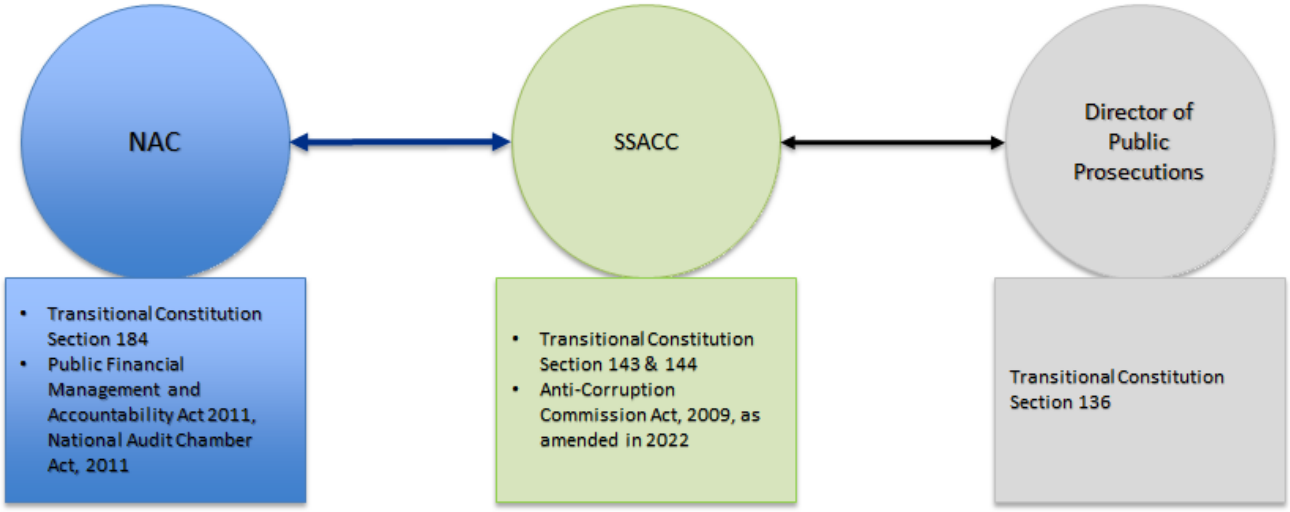
South Sudan was ranked as the second most corrupt country in the world after Somalia, according to Transparency International's Corruption Perception Index (CPI) released in 2019 (Mayen, 2023; Transparency International, 2023a). The "Corruption Perceptions Index" for the public sector placed South Sudan at 178th out of 180 (WorldData, 2022a). The CPI ranks 180 countries and territories around the world by their perceived levels of public sector corruption, scoring on a scale of 0 (highly corrupt) to 100 (very clean). The table below provides for the score South Sudan as well as the South Sudanese 2022 rankings globally (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Country	Corruption rating (100) 2022	International Standing (180 countries)
South Sudan	**13**	**178th**

Source: (Transparency International, 2022)

State entities involved in fighting corruption

For purposes of this study, the focus is on two main entities, being the National Audit Chamber (NAC) as the Supreme Audit institution in South Sudan and the South Sudan Anti-Corruption Commission (SSACC), which for prosecuting purposes, hand over all investigations to the Director of Public Prosecutions within the Ministry of Justice, as illustrated below:



3) National Audit Chamber (NAC)

As the South Sudan Supreme Audit Institution, the **National Audit Chamber** is tasked to ensure auditing of the accounts of the national, state and local government levels, independent commissions,

public institutions and corporations and any other institutions as may be determined by law. The President, with the approval of a two-thirds majority of all members of the National Legislative Assembly, shall appoint from qualified professionals the National Auditor General who shall be the head of the National Audit Chamber (South Sudan Government, 2011).

The National Audit Chamber sets auditing standards for and supervise the financial performance of all levels of government, including revenue collection and expenditure, in accordance with the budgets approved by their respective legislatures (South Sudan Government, 2011).

In the 2019-2024 NAC Strategic plan, the following prioritized strategic outputs provide for the main focus areas and activities of the NAC:

1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations.

2. Audit reports covering the States and Local governments owned companies issued annually.

3. Audit reports covering the States and Local governments including recommendations for issuing of financial statements and compliance with key rules and regulations.

4. Performance audit reports issued for the main sectors.

5. Special audit reports of donor funded projects.

6. Investigative audit reports in selected areas.

7. Annual NAC Activity (Performance) report.

8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations (South Sudan NAC, 2019a).

4) The South Sudan Anti-Corruption Commission

The South Sudan Anti-Corruption Commission (SSACC) could be considered to be one of the significant agencies, which is an autonomous and impartial body established by a presidential decree in 2006 as per article 147 of the Interim Constitution of Southern Sudan 2005 (ICSS), (Deng Dut, 2016; Madouak, 2020).

The SSACC mandate, inter alia, is to protect public property and investigate cases of corruption with a view to protecting public funds and combating administrative malpractice in public institutions (Anti-Corruption Resource Centre, 2013a; Madouak, 2020). Under the Interim Constitution of South Sudan (ICSS), SSACC's mandate is to:

- Protect public property; The Commission has created a new Directorate of Investigation and Assets Tracing whose mandate under the guidance of the Commission is to identify all government Assets, Bank Accounts, Vehicles, Land, Buildings, etc. and to ensure that they are not abused (Ayik, 2015).
- Investigate cases of corruption in both the public and private sectors; The Commission investigated and handed over cases to the Ministry of Justice, as was the requirement of the law before July 2011 (Ayik, 2015).
- Combat administrative malpractices. The Commission has been handling this mandate alongside the Directorate of Corruption Prevention and Education. It has been in charge of dissemination of programmes, creating awareness and community mobilization on corruption and its effects on the public institution and the country at large. The Directorate has been using different methods, including among others print materials, video and audio media in addition to workshops (Ayik, 2015);

- Administer assets and liabilities declarations of senior public service officials pursuant to Article 121 of ICSS. The responsibility to implement this mandate has been bestowed on the Commission and annually, the Commission gives out declaration forms and the specified leaders have declared their incomes, assets and liabilities (Ayik, 2015; Ministry of Justice, 2012).

Research Question 1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?

I. Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs

Area	National Audit Chamber (NAC)	The South Sudan Anti-Corruption Commission (SSACC)
Legal Mandate	Section 184 of the Transitional Constitution of the Republic of South Sudan, 2011, makes provision of the establishment of the National Audit Chamber, as an independent institution. The legal mandate also includes Section 52 of the Public Financial Management and Accountability Act 2011, as well as the National Audit Chamber Act, 2011, specifically sections 7, 12 and 36. The specific functions and duties of the Chamber are contained in Clause 7 of the Southern Sudan National Audit Chamber Act, 2011.	Section 143 of the Transitional Constitution of the Republic of South Sudan, 2011 makes provision for the establishment of the Anti-Corruption Commission. Section 144 of the Transitional Constitution of the Republic of South Sudan, 2011 refers to the functions of the Commission. Section 3 of the Anti-Corruption Commission Act, 2009, as amended in 2022 provides for the establishment and governance of an independent commission to prevent and combat corruption at all levels of Government Section 6 of the Anti-Corruption Commission Act, 2009, as amended in 2022 spells the responsibilities of the Commission.
Scope	(i) The National Audit Chamber shall set auditing standards for the whole country and supervise the financial performance of all levels of government, including revenue collection and expenditure, in accordance with the budgets approved by their respective legislatures. (ii) National Audit Chamber is tasked to ensure auditing of the accounts of the national, state and local government levels, independent commissions, public institutions and corporations and any other institutions as may be determined by law.	(i) The functions of the Commission should be to investigate cases of corruption involving public property and public interest; and it shall submit such investigation to the Ministry of Justice for prosecution. (ii) The Commission has a mandate, inter alia, to protect public property and investigate cases of corruption with a view to protecting public funds and combating administrative malpractice in public institutions (Anti-Corruption Resource Centre, 2013a; Madouak, 2020). (iii) The Commission has created a new Directorate of Investigation and Assets Tracing which is tasked with investigation of cases of corruption in both the public and private sectors and hand over cases to the Ministry of Justice. (iv) Section 3 of Anti-Corruption Commission Act, 2009. The Commission's Investigation Powers and Investigation of Corruption Offences by Other Entities. The Commission may delegate, in whole or in part to the Government of Southern Sudan or State investigation bodies, as the case may be, the general investigation power concerning corruption cases with which the Commission is vested with. (vii) Section 6 Anti-Corruption Commission Act, 2009 spells the responsibilities of the Commission.

Area	National Audit Chamber (NAC)	The South Sudan Anti-Corruption Commission (SSACC)
Collaboration stipulated	The Southern Sudan Audit Chamber Act, 2011, section 36 provides for Special Reports to the President and the Assembly. The Auditor General shall prepare special reports based on special audits conducted to the President and the Assembly, at any time when it appears to the Auditor General that: (a) Any payment has been made without due authority as required in accordance with the provisions of the applicable law; (b) Any irregularity has occurred in the receipt, custody, control, issue, transfer or delivery of any public property; (c) Any deficiency or loss caused by negligence, misconduct, fraud or corruption has occurred; (d) Any sum which ought to have been remitted has not been, brought to account; (e) The scale of failure to observe a policy is high and deserves the immediate attention of Government of Southern Sudan	Section 33 of the Anti-Corruption Commission Act, 2009, as amended in 2022 refers to the Commission's Investigation Powers and Investigation of Corruption Offences by Other Entities. The Commission may delegate, in whole or in part to the Government of Southern Sudan or State investigation bodies, as the case may be, the general investigation power concerning corruption cases with which the Commission is vested with.

II. Political Willingness and Buy in from leadership of organisations to collaborate – degree to which there are shared anti-corruption goals and objectives

The Revitalized Peace Agreement of 2018 provides for Constitutional and legal (laws) reforms. The Agreement identifies NAC's legal framework as one of the laws that requires reform. A revised draft act inclusive of the prerequisites for an independent Supreme Audit Institution (SAI) has been formulated to ensure full independence of the NAC. In addition, in November 2022, the Anti-corruption Act of 2009 was amended to include the power of prosecution for the SSACC in accordance with the current constitution and international best practices (Tamazuj, 2022). The Anti-Corruption Bill of 2023 is a comprehensive legislation addressing issues such as establishment, corruption, financial crimes, whistle-blower protection, evidence procedures, corruption prosecution, and investigative powers. It has been developed through extensive consultations with various stakeholders both domestically and internationally (Deng Dut, 2016). The Bill us currently awaiting ratification by Parliament for full implementation. This illustrates a high-level commitment to national anti-corruption legislation and establishing a national imperative to provide independent oversight over public expenditure whilst also creating a national framework for inclusive anti-corruption by the ACA.

Respondents from both entities, as well as other public institutions interviewed, confirmed that there are shared goals and objectives towards reducing corruption in South Sudan. As indicated in the next section, the NAC and SSACC have both included strategic gals in line with respective mandates towards successfully implementing the amended laws towards a collaborative effort in preventing and addressing corruption.

III. Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs

The establishment and strengthening of institutions such as the National Audit Chamber and the South Sudan Anti-Corruption Commission is dependent on a strategic drive to aimed at ensuring their effectiveness and efficiency. The anti-corruption model adopted by South Sudan is a multi-agency model under which different aspects of the fight against corruption are assigned to different agencies. In South Sudan, no one agency controls the fight against corruption. The NAC Strategic Plan 2019 – 2024 includes a strategic objective to strengthen advocacy and stakeholder engagement. The objective specifies regular dialogue with the Anti-Corruption Commission and the Prosecutor General towards a strong working relationship established between NAC, the SSACC and the Prosecutor General (South Sudan NAC, 2019a). In more detail, the NAC Stakeholder Engagement Strategy refers

to addressing the following SSACC expectations: 1) provide leads on possible corruption cases 2) provision of support to forensic investigations and 3) contribution to strengthening financial systems to prevent and deter corruption (South Sudan NAC, 2019b, p. 21).

The SSACC plays a central role in streamlining efforts and synergizing plans and actions geared towards increasing the anti-corruption drive. The Southern Sudan Anti-Corruption Strategy and Action Plan 2010-2014 provided for a much-needed strategy and action plan of how to fight and prevent corruption in the Republic of South Sudan. The strategy suggested the key actors, laws and regulations that must be passed, and the institutions tasked with their implementation (Ayik, 2015). Although it has not been revised in recent times, this strategy is still in force in and is also supported by a Southern Sudan Anti-Corruption Action Plan 2009 – *Towards a Corruption-Free Southern Sudan*. Respondents as well as feedback obtained during the Validation workshop indicate that this strategy will be reviewed as soon as possible, once the 2023 Anti-Corruption Bill 2023 is enacted. To discharge their central role as envisaged in the Strategy and Revised Act, the SSACC has made it a strategic target to forge partnerships, working with all the stakeholders and role players domestically and beyond their boarders (Deng Dut, 2016).

IV. Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level

As indicated by the NAC respondents, both the NAC and the SSACA are members of Public Finance Management Technical committee of the Legislative Assembly and as such the top management working relation is coordinated towards improving the reform of the public finance management systems and the role each entity will play in this. This was confirmed by managerial level respondents during the in-country interviews.

There is currently no formal memorandum of Understanding or any other formal agreement to collaborate in place between the NAC and the SSACC, other than the Anti-Corruption Strategy and the respective strategies aiming to improve stakeholder relations. Respondents at technical level however indicated that there is no formal working relationship other than meetings as arranged but they do have a cordial informal relationship with their counterparts at the other entity. It was emphasized that the ratification of the 2023 Bill will lead to more formalised and coordinated relationships and working arrangements.

V. Existence of Collaborate audits and joint investigations

The 2010-2014 Anti-Corruption Strategy, Section 4.2(d) instructs the SSACC to "Foster cooperation with other agencies, both local and international, in investigation of corrupt cases" (SSACC, 2009, p. 37). Respondents from both the NAC and SSACC confirmed that they have participated in or are aware of instances where investigations were conducted by the SSACC, and expert auditing inputs were obtained from NAC officials, who also acted as expert witnesses during the prosecution of the cases. There is however no formal process in place to jointly plan such operations.

VI. Mutual understanding of each other's roles and responsibilities

Since the revitalisation of efforts to review and amend the National Audit Legislation and successfully implement the 2010-2014 Anti-Corruption Strategy as well, the role and responsibilities of both entities have come under the spotlight to clarify mandates and possible areas of improvement to be in line with international best practice, both from an auditing and investigation-of-corruption perspective. Respondents indicated that they are aware of the respective mandates, roles and responsibilities of their counterparts at the other entity. Those who have been with the NAC or SSACC for a period emphasised that they have an in-depth understanding of the capabilities and expertise of the auditors or investigators as applicable, given the sharing of expertise as indicated.

VII. Monitoring and evaluation processes

Both organisations' strategic plans contain a monitoring and evaluation section to measure performance against targets set. There is also a requirement in the 2010-2014 Anti-Corruption Strategy under Section 6.1 which requires the SSACC to monitor the implementation, assisted by the Southern Sudan Anti-corruption forum, State Anti-Corruption for a and County Anti-corruption Fora (SSACC, 2009, p. 43). Once this strategy is successfully implemented, there would therefore be a centralised monitoring and evaluation platform in place.

VIII. Individual and organisational capacity needs as well as cross-functional resource sharing

Both entities indicate in their strategic plans that limited human resources and budgetary constraints as constraining factors. They do however also confirm that they have highly skilled and professional staff members. When questioned about sharing of resources, respondents indicated that specialist from other entities are used to augment skills required in both specialised audits or investigations, such as forensic auditing or specialised investigate skills.

Research Question 2. To what extent and to what end do SAIs and ACAs exchange information?

I. Degree of real time information sharing allowing for complimentary evidence gathering and documentation

When the AG presents the consolidated audit report to the plenary of the parliament, the report becomes a public document. Unfortunately, the delay in publication of NAC reports, inhibits the sharing of information by the Audit Chamber with the SSACC, and results in some case not being investigated in time or even not at all.

The Southern Sudan Audit Chamber Act, 2011, Section 36 requires the NAC to conduct and report on identified possible irregularities to the President and the Assembly (World Trade , 2011). These reports are not only annually presented but as and when required which results in these aspects being referred to the SSACC by the national assembly.

With regards to the degree of (real time) information sharing allowing for collaboration, to allow for timely and quick further action, the aspect was as the "duty to report" on all NAC officials – should they come across information which could suggest some form of corruption during a routine audit, this must be brought to the attention of the SSACC for further investigation. There is however no formal structure in place at technical level to coordinate a collaborative sharing of information.

II. Public awareness of the respective roles, mandates and collaboration

The NAC in its 2019-2024 Stakeholder Engagement Plan, states that involvement of Civil Society organisations in the planning of their audits is vital (South Sudan NAC, 2019b). This would therefore entail educating the public on the mandate of the NAC to ensure that the public, as well as the CSO's have a solid understanding of the aims and objectives of the NAC, and to assist them to hold public officials accountable. In a similar way, the SSACC is set to rejuvenate its engagement with the civil society (SSACC, 2009). At present, some joint public awareness efforts have been conducted, which has been viewed in a positive light by respondents of all entities interviewed.

Research Question 3. What are the enabling and limiting factors for cooperation between ACAs and SAIs? Based on the analysis results as provided for the two research questions and related dimensions, the following table provides for a synopsis of the enabling and limiting factors with regards to collaboration between the NAC and the SSACC:

Dimensions	***Enabling Factor***	***Limiting Factor***
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		

Dimensions	*Enabling Factor*	*Limiting Factor*
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The National Audit Chamber (NAC) and the South Sudan Anti-Corruption Commission (SSACC) are both established by law. • The Revitalized Peace Agreement of 2018 provides for both legislative acts to be reviewed, which will improve the independence of the NAC and strengthen the SSACC by including prosecuting powers in their mandate.	• The 2023 SSACC Bill is awaiting ratification at present.
Political Willingness and Buy in from leadership of organisations to collaborate	• The Revitalized Peace Agreement of 2018 illustrates a high-level commitment to eradicate corruption. The two entities have been identified as main role-players in this regard	
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• The Southern Sudan Anti-Corruption Strategy 2010-2014 as well as the Action plan provides for a platform to establish a collaborative arrangement between the NAC and the SSACC.	• The Southern Sudan Anti-Corruption Strategy 2010-2014 has not be updated in recent times.
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• Top management of the NAC and the SSACA are members of Public Finance Management Technical committee of the Legislative Assembly – formal working relationship at top level.	• There is currently no formal memorandum of Understanding or any other formal agreement to collaborate at technical between the NAC and the SSACC
Existence of Collaborate audits and joint investigations	• The 2010-2014 Anti-Corruption Strategy, Section 4.2(d) instructs the SSACC to "Foster cooperation with other agencies, both local and international, in investigation of corrupt cases" – some degree of joint operations conducted.	• There is however no formal process in place to jointly plan such operations between the NAC and SSACC.
Mutual understanding of each other's roles and responsibilities	• Sound knowledge of the respective mandates, roles and responsibilities	
Monitoring and evaluation processes	• 2010-2014 Anti-Corruption Strategy under Section 6.1 which requires the SSACC to monitor the implementation of the strategy • Strategic Plans of both entities include M&E elements to track actual vs planned performance.	• 2010-2014 Anti-Corruption Strategy not fully implemented
Individual and organisational capacity needs as well as cross-functional resource sharing	• Sharing of expertise such as forensic auditors /or specialised investigators	• Limited resources and budgetary constraints limit ability to provide cross-functional resource sharing

Dimensions	*Enabling Factor*	*Limiting Factor*
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• Results of special audits as per Southern Sudan Audit Chamber Act, 2011, Section 36, is shared with the SSACC after submission to parliament. • Duty to report results in immediate reporting of suspected corrupt activities	• Delayed publication of annual NAC audit reports inhibits SSACC to investigate possible corruption as identified during the NAC annual audits. • No formal agreement in place to share information on an ongoing basis other than duty to report.
Public awareness of the respective roles, mandates and collaboration	• Joint awareness events to increase public awareness of acts of corruption and how to report suspected misappropriation of public funds.	

Research Question 4. Which other state actors are involved in the fight against corruption?

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are indicated below.

1) Director of Public Prosecutions

Under the ICSS and the SSACC Act, the Director of Public Prosecutions in the Ministry of Justice undertakes the prosecution of corruption cases investigated by SSACC. These two laws are silent regarding the role of the Anti-Corruption Commission in the prosecution of cases it investigated. In case of absence of the Prosecution Attorney, the Police are assigned by Section 183 of the CCPA to conduct prosecution (Deng Dut, 2016).

2) National Revenue Authority (NRA).

The newly established Internal Affairs department within the South Sudanese National Revenue Authority has been tasked to detect and investigate possible cases of fraud within the taxation environment. The unit is in year one of a three-year strategy and as such have not formalised all of their standard operating procedures and agreements with other agencies.

3) Financial Intelligence Unit (FIU).

The 2012 Anti-Money Laundering and Counter Terrorist Act contains several key elements, including definitions of money laundering and terrorism financing, identification of predicate offenses, establishment of penalties, and the creation of a Financial Intelligence Unit (FIU), and the National Multi-Disciplinary Committee on Anti-Money Laundering. The mandate of the FIU as an interministerial department under the Ministry of Finance and Economic Planning, includes the receipt and analysis of suspicious transactions, dissemination of reports to law enforcement agencies, inspections of reporting entities, compilation of statistics and records for dissemination, and the issuance of guidelines to reporting entities in consultation with regulatory authorities. Additionally, the FIU is empowered to exchange information with peer FIUs and create training requirements and provide training for reporting entities, judicial authorities, and law enforcement officials (Global Center on Cooperative Security, 2015). It is important to note that the FIU does not have any investigation powers and focuses on data analytics and reporting. FIU respondents indicated that they do not collaborate with the NAC but so have a good working relationship with the SSACC.

4) Access to Information Commission

The Access to Information Commission is established by the Right of Access to Information Act, 2013, to oversee the execution of this Act. The purpose of this Act is to give effect to the constitutional rights of access to information, promote maximum disclosure of information in the public interest, establish effective mechanisms to secure that right and provide for incidental matters. The Commission oversees all application for public and private organisations to provide information and allows for transparency to the public. In doing so, it provides opportunity for the public to identify possible corruption and report such to the SSACC for further investigation.

Summary

When considering the literature reviewed, as well as the responses from the in-country respondents, the table below provides an overview of the status of collaboration between the NAC and the SSACC (1- Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Satisfactory (3)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	4	Below Average
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	2	Above Average
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	4	Below Average
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	1	Excellent
Existence of Collaborate audits and joint investigations	5	Poor
Mutual understanding of each other's roles and responsibilities	2	Above Average
Monitoring and evaluation processes	3	Satisfactory
Individual and organisational capacity needs as well as cross-functional resource sharing	4	Below Average
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Satisfactory (3)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	3	Satisfactory
Public awareness of the respective roles, mandates and collaboration	4	Below Average

The results as indicated in the table confirm that the entities in South Sudan have some degree of collaboration, with the main challenge being the successful ratification and implementation of the revised Anti-Corruption Legislative Acts. This will pave the way for implementing a comprehensive Anti-Corruption Strategy which makes provision for collaboration between the SAI and ACA in South Sudan.

Tanzania

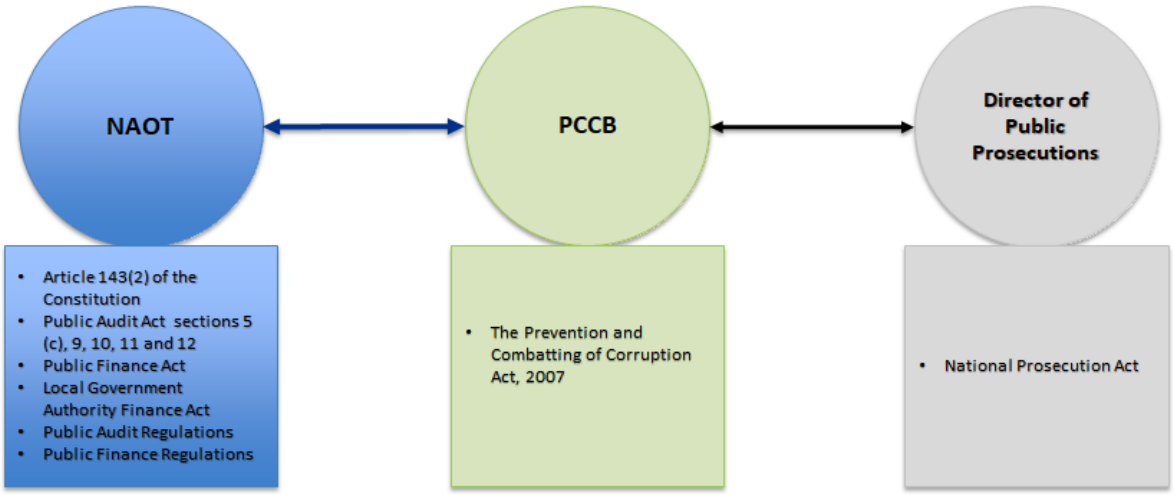
The "Corruption Perceptions Index" for the public sector showed 62 points in Tanzania for 2022 (WorldData, 2022b). The table below provides for the Tanzanian 2022 score global ranking (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Country	Corruption rating (100) 2022	International Standing (180 countries)
Tanzania	38	94th

Source: (Transparency International, 2022)

State entities involved in anti-corruption

The supreme audit institution in Tanzania is the national Audit Office (NAOT) whilst the main anti-corruption agency is the Prevention and Combating of Corruption Bureau (PCCB). In addition, the director of Public Prosecutions is also an important stakeholder in addressing corruption in Tanzania.



3) **National Audit Office of Tanzania (NAOT)**

The National Audit Office of Tanzania (NAOT) is the Supreme Audit Institution of the United Republic of Tanzania headed by the Controller and Auditor General (CAG). The NAOT conducts auditing in ministries, departments, central government, local government, government owned corporations, institutes and public agencies (Legal and Human Rights Centre 2013). The NAOT's oversight functions in public finance and procurement were strengthened in 2001 when it widened the scope of audit to include among others value for money audits. Its independence is guaranteed by the constitution and the budget is determined by the executive (Anti-Corruption Resource Centre, 2014).

The NAOT conducts all types of audits specified under Part iv of the Public Audit Act and performs functions, carry on responsibilities, and exercise powers of the Controller and Auditor General as stipulated under Article 143(2) of the Constitution of the United Republic of Tanzania. The functions of the CAG are stipulated under Section 10 Cap 418 of the Public Audit Act as follows:

To examine, inquire into and audit the accounts submitted to him as required under the Public Finance Act, Local Government Finances Act, and any other written laws and perform any other functions which he is authorized to perform by the law. In exercising his functions of enquiring, examination, and audit of accounts, the CAG shall satisfy himself that:

a. All accounts have been kept in accordance with generally accepted accounting principles as required by relevant laws;
b. All reasonable precautions have been taken to safeguard:
    i. The collection of revenue; and
    ii. The receipt, custody, disposal, issue, and proper use of public property, and that the laws, directions, and instructions applicable thereto have been duly observed.
c. All expenditure of public monies has been properly authorized and applied for the purposes for which they were appropriated and that the laws, directions, and instructions

applicable thereto have been duly observed and provide an effective check of the assessment and collection of revenue; and

d. Economy, efficiency, and effectiveness have been achieved in the use of public resources (NAOT, 2021).

4) **Prevention and Combating of Corruption Bureau (PCCB)**

The PCCB was established under the Prevention and Combating of Corruption Act 2007. Unlike its predecessor, Prevention of Corruption Bureau, it is established as an independent body, with power to "investigate and, subject to the directions of the DPP", mount prosecutions and is thus mandated with prevention and combatting corruption in the public and private sectors (section 7 PCCA). It oversees and coordinates the implementation of corruption prevention policies and is responsible for increasing and disseminating knowledge about corruption prevention. The Prevention and Combatting of Corruption Act, 2007 provides an institutional and legal framework necessary for prevention and combating corruption by examining and advising on practices and procedures of public, parastatal and private organisations, in order to facilitate the detection of corruption or prevent corruption; disseminating information to the public on evils and effects of corruption and corrupt practises as well as negative traditions and usage; cooperating and collaborating with local and international institutions, agencies or organisations in the fight against corruption; promote and foster public support in combating corruption; and investigate and prosecute offences relating to corruption (The United Republic of Tanzania, 2007).

Research Question 1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?

I. Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs

Area	Controller and Auditor General (CAG)	Prevention and Combating of Corruption Bureau (PCCB)
Legal Mandate	The CAG's mandate is provided for under Article 143(2) of the Constitution and further elaborated under sections 5 (c), 9, 10, 11 and 12 of the Public Audit Act, Cap. 418 (hereinafter 'the PAA'), and other legislations including the Public Finance Act, Cap. 348, the Local Government Authority Finance Act, Cap. 290, the Public Audit Regulations, GN. 47 of 2009 (hereinafter 'the Public Audit Regulations') and the Public Finance Regulations, 2001.	The PCCB was established under Section 5 of the Prevention and Combating of Corruption Act 2007 Section 3 of the Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan-1999 makes provision of a creative partnership

Area	Controller and Auditor General (CAG)	Prevention and Combating of Corruption Bureau (PCCB)
Scope	The National Audit Office of Tanzania (NAOT) is the Supreme Audit Institution of the United Republic of Tanzania headed by the Controller and Auditor General (CAG). The NAOT conducts auditing in ministries, departments, central government, local government, government owned corporations, institutes and public agencies. The NAOT's oversight functions in public finance and procurement were strengthened in 2001 when it widened the scope of audit to include among others value for money audits. Its independence is guaranteed by the constitution and the budget is determined by the executive. Public Finance Act, Cap. 348, Section 32 (2) spells out the functions of the Internal Auditor General namely: Auditor General shall- (a) scrutinize and compile audit reports from Ministries, Department, Government Institutions, Regions, Local Government Authorities, executive agencies and donor funded projects and shall prepare a summary of major audit observations and recommendations and submit the same to the Paymaster General for further action (b) undertake continuous Audit Risk Management; (c) develop and supervise the implementation of Internal Audit Strategy; (d) develop, implement and review Annual Audit Programme. Local Government Authority Finance Act, Cap. 290, Section 51 (1) states that the auditor shall make and sign a report to the local government authority on the accounts and the annual balance sheet and statement or abstract, and one copy each of the report together with the annual balance sheet and statement or abstract or a copy of it shall be sent to the Minister, the Regional Commissioner and the Director who shall table the report before the council. Public Audit Regulations, GN. 47 of 2009, part IV (hereinafter 'the Public Audit Regulations') spells out the power of the Controller and the Auditor General.	(i) The PCCB was established as an independent body, with power to "investigate and, subject to the directions of the DPP", mount prosecutions and is thus mandated with prevention and combatting corruption in the public and private sectors (section 7 PCCA). (ii) It oversees and coordinates the implementation of corruption prevention policies and is responsible for increasing and disseminating knowledge about corruption prevention. (iii) The Prevention and Combatting of Corruption Act, 2007 provides an institutional and legal framework necessary for prevention and combating corruption by examining and advising on practices and procedures of public, parastatal and private organisations, in order to facilitate the detection of corruption or prevent corruption; disseminating information to the public on evils and effects of corruption and corrupt practices as well as negative traditions and usage; cooperating and collaborating with local and international institutions, agencies or organisations in the fight against corruption; promote and foster public support in combating corruption; and investigate and prosecute offences relating to corruption. Director of Public Prosecutions, prosecute offences under this Act and other offences involving corruption. (iv) The Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan makes provision of a creative partnership between government and civil society including the private sector, professions and religious organisations in fighting corruption.
Collaboration	Section 27 of the Public Audit Act, Cap. 418 requires an Officer of NAOT who comes across a suspicion of fraud or related offence to report such incidence to CAG who shall examine the same, and upon determination, report the same to investigative organ for investigation (including PCCB) and copy to Director of Public prosecution.	Section 3 of the Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan-1999 makes provision of a creative partnership between government and civil society including the private sector, professions and religious organisations in fighting corruption.

II. Political Willingness and Buy in from leadership of organisations to collaborate – degree to which there are shared anti-corruption goals and objectives

The Government of Tanzania's policy of zero tolerance for corruption dates back to 1996 when the Warioba Commission was appointed to examine the magnitude of corruption and recommend ways for addressing the vice. In response to the Warioba Report-which established the prevalence of

corruption in Tanzania and recommended radical ways to combat if - the National Anti-Corruption Strategy and Action Plan (NACSAP) was introduced in 1999 as a strategic policy and action framework. This strategic framework has set the baseline for aligned and shared anti-corruption goals across all state entities, with particular reference to the NAOT and the PCCB. Both entities have similar goals aimed at addressing corruption through the execution of their mandates, and in collaboration with other stakeholders and state entities (Presidents Office, 2008).

III. Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs

The United Republic of Tanzania has amended the National Anti-Corruption Strategy and Action Plan in 2017 to be more aimed at mainstreaming the anti-corruption action in the Government Ministries, Departments and Agencies, the private sector, non-state actors, religious institutions and the general public to ensure a participatory, systematic, coherent and comprehensive intervention. Within this framework, each institution is required to prepare its own action plan of implementation (PCCB, 2020). The government is currently implementing its third phase (NACSAP III) which focuses on building systems of integrity, accountability and transparency in public and private institutions. Views from all sectors of society, including private, religious and media representatives, were collected and considered in the development of NACSAP III (UN, 2019).

The NAOT Strategy includes a Strategic Target entitled Implementation of the National Anti-Corruption Strategy Enhanced and Corruption Incidences Reduced. The PCCB Strategy includes a Strategic objective towards Stakeholders' collaboration enhanced, inclusive of a M&E target to track the number of interactions and participation of the critical stakeholders for effective anti-corruption (PCCB, 2020).

IV. Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level

Literature reveals that the NAOT and PCCB are independent organisations with their own budgets and their own mandates thus they are not mandated to work together or to duplicate functions, but they are tasked with ensuring that they meet a common vision, albeit using the proverbial different routes to achieve that outcome. Respondents indicated that a MOU between the two institutions was drafted to ensure that their working relationship is harmonious and regulated with firm tools for conflict resolution and communication therein embedded. A similar memorandum of understanding exists between the National Audit Office and Public Procurement Regulatory Authority. The memorandum is premised on collaborating in procurement audits and investigations.

V. Existence of Collaborate audits and joint investigations

There is no formal collaborative agreement to jointly conduct audits and investigations. Formal requests are made by authorities for special audits where allegations of fraud and corruption have been raised, and respondents indicated that although such projects are not jointly performed, both agencies corroborate at different stages of anti-corruption projects to see them to their logical conclusion of successful prosecution.

VI. Mutual understanding of each other's roles and responsibilities

The existence of an MOU between the organisations has, according to respondents increased the awareness of the respective roles and responsibilities of the two entities.

VII. Monitoring and evaluation processes

The Tanzanian Parliament appoints an external auditor to assess the work of both ACA and SAI and an annual report has to be issued to Parliament. No agreed-upon collective metrics exists as per the MOU to manage the relationship. Each entity has a strategic plan comprising a result framework matrix. The matrix contains, among others, outcome indicators. These indicators are used to track progress towards the achievement of planned outcomes and objectives.

VIII. Individual and organisational capacity needs as well as cross-functional resource sharing

Both entities have acknowledged the importance of strengthening their own resource constraints with technical expertise and knowledge form other entities but are however also constraint by their mandates and public legislation in terms of budgets and resource allocation.

Research Question 2. To what extent and to what end do SAIs and ACAs exchange information?

I. Degree of real time information sharing allowing for complimentary evidence gathering and documentation

The role of the NAOT as the SAI is to audit the financial records of state institutions and where a suspicion of fraud and corruption arises, they are then obliged to confirm and satisfy themselves of the existence of that fraud and corruption. This may be done through the forensic audit unit within the NAOT. The Audit Act compels the NAOT to inform other institutions such as the PCCB and the DPP (Directorate of Public Prosecutions of the existence of that fraud or corruption). PCCB as the anti-corruption agency of the government is tasked with investigating and prosecuting all the areas of corruption raised by the NAOT, and the relevant NAOT auditors are called in as an expert witness to validate their report in during court cases. Respondents indicate that in some cases, the courts do not accept PCCB reports without confirmatory audit reports verifying the financial losses included in the CAG / PCCB reports. The sharing of information from the NAOT to the PCCB happens in three ways: 1) Annual audit reports 2) Sharing information with merit (whenever elements of corruption are detected in the course of NAOT audits) to PCCB for further action and 3) Special audit reports (forensic audits that aim at prevention and detection of irregularities, such as fraud, embezzlement and corruption).

II. Public awareness of the respective roles, mandates and collaboration

In line with their respective strategic objectives on stakeholder engagement, both entities communicate and engage with the public regularly to ensure public confidence in their performance and collaboration.

Research Question 3. What are the enabling and limiting factors for cooperation between ACAs and SAIs?

Based on the analysis results as provided for the two research questions and related dimensions, the following table provides for a synopsis of the enabling and limiting factors with regards to collaboration between the NAOT and PCCB in Tanzania:

Dimensions	*Enabling Factor*	*Limiting Factor*
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• The National Audit Office of Tanzania (NAOT) and the Prevention and Combating of Corruption Bureau (PCCB) are both established by law.	

Dimensions	*Enabling Factor*	*Limiting Factor*
Political Willingness and Buy in from leadership of organisations to collaborate	• Section 3 of the Tanzania National-Anti-Corruption Strategy-and-Action-Plan 1999 makes provision of a creative partnership.	
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• The three versions of the National Anti-Corruption Strategy and Action Plan (NACSAPI, II and III) has since 1999 served as a strategic policy and action framework and set the baseline for aligned and shared anti-corruption goals to the NAOT and the PCCB.	
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• MOU between the two institutions was drafted to ensure that their working relationship is harmonious and regulated with firm tools for conflict resolution and communication therein embedded.	
Existence of Collaborate audits and joint investigations		• There is no formal collaborative agreement to jointly conduct audits and investigations - both agencies corroborate at different stages of anti-corruption projects.
Mutual understanding of each other's roles and responsibilities	• The existence of an MOU between the organisations has, according to respondents increased the awareness of the respective roles and responsibilities of the two entities.	• Some degree of a silo approach – first priority is to execute own mandate.
Monitoring and evaluation processes	• The Tanzanian Parliament appoints an external auditor to assess the work of both ACA and SAI and an annual report has to be issued to Parliament. • Each entity has a strategic plan comprising a result framework matrix.	• No agreed-upon collective metrics exists as per the MOU to manage the relationship between the NAOT and the PCCB.
Individual and organisational capacity needs as well as cross-functional resource sharing	• Both entities have acknowledged the importance of strengthening their own resource constraints with technical expertise and knowledge form other entities	• Constraint by their mandates and public legislation in terms of budgets and resource allocation.
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence	• NAOT readily shares information with the PCCB and acts as expert witnesses in prosecution cases.	

Dimensions	*Enabling Factor*	*Limiting Factor*
gathering and documentation		
Public awareness of the respective roles, mandates and collaboration	• Both entities communicate and engage with the public regularly in order to ensure public confidence in their performance and collaboration	

Research Question 4: Which other state actors are involved in the fight against corruption?

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are indicated below.

1) Commission for Human Rights and Good Governance (CHRGG)

The CHRGG acts as an Ombudsman office that can receive complaints from citizens and make non-binding recommendations to the state. The Commission can also initiate its own investigations, except into the dealings of the president's office. According to Global Integrity, the CHRGG is sometimes influenced by political and personal motives of its leadership and exposed to some abuses of power. Appointments are sometimes made based on political considerations, and appointed individuals may sometimes have clear professional loyalties. Global Integrity asserts that the government often ignores the findings of the CHRGG or only gives them superficial attention, particularly if they concern politically sensitive issues (Anti-Corruption Resource Centre, 2014).

2) Director of Public Prosecutions (DPP)

Prosecutions are now carried out by the DPP, rather than by the police as previously. This both professionalises the prosecution service and ensures its independence from the investigating agency. Overall, the legal sector remains weak, and is itself considered to be corrupt (UN, 2019).

3) Ethics Secretariat

The ES is the implementing institution of the 1995 Public Leadership Code of Ethics and sits in the President's Office. The chief executive of the ES, the ethics commissioner, is appointed by the president, as is the staff of the ES. The ES administers asset disclosures and ensures that elected politicians and public servants do not engage in illegal or unethical activities (Anti-Corruption Resource Centre, 2014). The Ethics Secretariat is responsible for promoting and monitoring the ethical conduct of public leaders. Under the Public Leadership Code of Ethics Act 1995 it receives declarations of assets, investigates complaints and educates leaders. The lack of public access to the records held by the Secretariat is currently the subject of a legal challenge. The ES is the implementing institution of the 1995 Public Leadership Code of Ethics and sits in the President's Office. The chief executive of the ES, the ethics commissioner, is appointed by the president, as is the staff of the ES. The ES administers asset disclosures and ensures that elected politicians and public servants do not engage in illegal or unethical activities (Anti-Corruption Resource Centre, 2014; Asiimwe, 2021).

4) Public Procurement Regulatory Authority (PPRA)

Established by the 2004 Public Procurement Act, the PPRA is responsible for the application of fair, competitive, transparent, non-discriminatory and value for- money procurement standards and practices. There are provisions for blacklisting of companies, which are said to be rarely enforced. Contractors must register to participate in public procurement and a list of registered contractors is distributed to all tender boards. Tender notices and procurement legislation can be found on the website of the PPRA. The authority reports to the minister of finance and all tenders must be published in the media (Asiimwe, 2021).

5) Financial intelligence unit (FIU)

The Anti-Money Laundering Act institutes the FIU, which is tasked with collecting, examining and disseminating suspicious transaction reports and other information regarding potential money laundering and terrorist activities from financial and other institutions (Tax Justice Network 2018). The head of the unit is appointed by the president (FIU 2019). It has an up-to-date website publishing relevant reports, regulations and legislations (FIU 2019).

Summary

When considering the literature reviewed, as well as the responses from the in-country respondents, the table below provides an overview of the current status of collaboration between the NAOT and the PCCB (1- Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	1	Excellent
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	2	Above Average
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	2	Above Average
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	3	Satisfactory
Existence of Collaborate audits and joint investigations	3	Satisfactory
Mutual understanding of each other's roles and responsibilities	2	Above Average
Monitoring and evaluation processes	1	Excellent
Individual and organisational capacity needs as well as cross-functional resource sharing	3	Satisfactory
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	2	Above Average
Public awareness of the respective roles, mandates and collaboration	2	Above Average

The current level of collaboration between the NAOT and the PCCB in the United republic of Tanzania is rated as above average. This is mainly due to the Tanzania National-Anti-Corruption Strategy-and-Action-Plan which makes provision of a creative partnership as well as effective participation from both entities in the collaborative relationship.

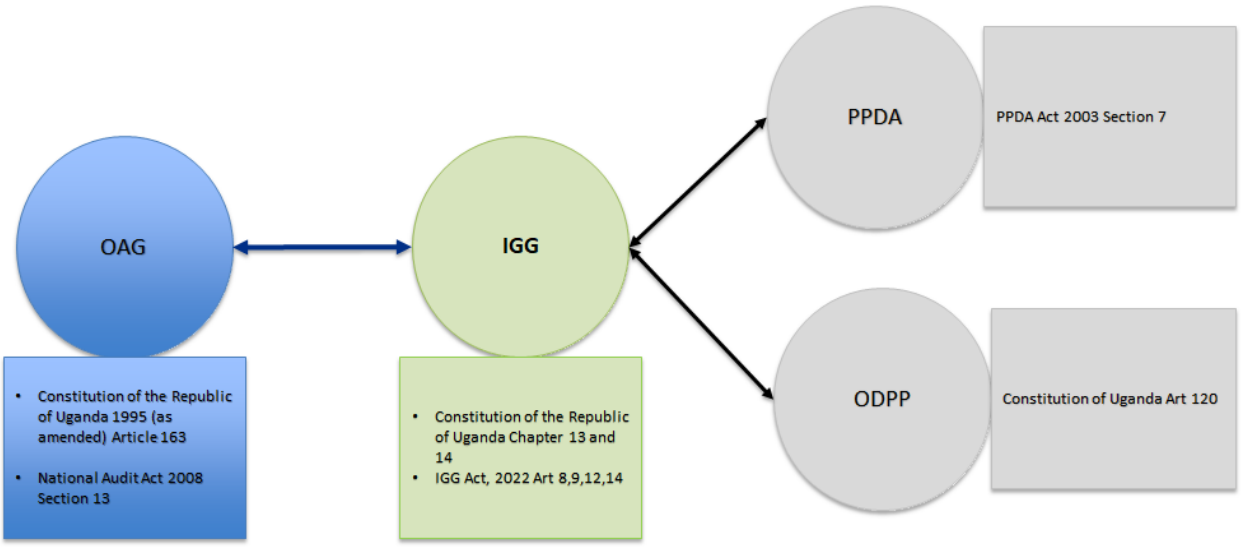
Uganda

Since the National Resistance Movement (NRM) came to power in 1986, Uganda has undertaken an ambitious set of economic and political reforms. These reforms have led to the establishment of a solid legal, administrative and institutional framework to fight corruption (Anti-corruption Resource Centre, 2009) In terms of the CPI ranking on a scale of 0 (highly corrupt) to 100 (very clean), the table below provides for the 2022 score and rankings globally of Uganda (RED indicates a decline from 2021 while GREEN indicates an improvement from 2021):

Country	Corruption rating (100) 2022	International Standing (180 countries)
Uganda	26	142nd

Source: (Transparency International, 2022)

State entities involved in anti-corruption



3) Office of the Auditor General

Article 163 of the Constitution of Uganda establishes the Office of the Auditor General (OAG). The mandate of the Auditor General is to audit and report on the public accounts of the country and to conduct value for money audits for any projects involving public finances. The OAG's vision is to be an effective and efficient supreme audit institution in promoting public accountability. By auditing the country's public accounts, the OAG is able to identify how public finances are being utilised, thereby facilitating the detection of possible corruption activities (Asiimwe, 2021; Kibuuka, 2023).

Every year, the OAG presents an annual performance report which details the audit findings. Furthermore, the OAG carries out value for money audits and makes reports with appropriate recommendations. Some of the recommendations made by the OAG have been the adoption of measures to avoid wasteful expenditure, streamlining pension management to ensure its proper administration, enhanced financing of projects and investigations of financial discrepancies, and strict adherence to budget discipline to avoid mischarge by accounting officers. Reporting to Parliament, the OAG recommended that allegations of corruption be investigated, and culprits be given deterrent punishments. In 2009, the ODPP established the Anti-Corruption Department (ODPP-ACD) with the specific mandate of guiding anti-corruption investigations and prosecuting the cases arising from

these investigations. In 2017/2018 the office prosecuted 70 percent of all cases before the anti-corruption division of the high court with a conviction rate of 55.7 percent (Asiimwe, 2021).

4) Inspector General of Government

The IGG was established in 1986 pursuant to Point 7 of the NRM's Ten-Point Programme regarding the complete elimination of corruption in Uganda (Asiimwe, 2021) and has developed into an independent public office in charge of protecting and promoting human rights and the rule of law in Uganda. The Inspectorate of Government was initially established by the Inspector General of Government (IGG) statute in 1988. However, with the promulgation of the Uganda Constitution in 1995, the Inspectorate of Government is now entrenched therein under chapter 13, which prescribes its mandate, functions and powers and other relevant matters (The Inspectorate of Government, 2023). The functions of the IGG are expanded under section 8 of the IGG Act to include:

- enforcement of the Leadership Code of Conduct;
- investigation of the conduct of any public officer that may be related to abuse of office;
- taking measures for the detection and prevention of corruption in public offices; and
- investigation of any matter that falls under its mandate.
- submit a report to Parliament every six months, detailing the institution's work and offering appropriate recommendations, and
- additional functions as an ombudsman (Anti-corruption Resource Centre, 2009; Asiimwe, 2021)

Research Question 1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?

I. Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs

Area	Office of Auditor General (OAG)	Inspector General of Government (IGG)
Legal Mandate	Article 163 of the Constitution of the Republic of Uganda 1995 (as amended) creates the position of AG Section 13 of the National Audit Act 2008 defines the functions of the AG	Chapter 13 and 14 of the Constitution of the Republic of Uganda (as amended) establishes the office of the IG and its functions. Section 8 of the IGG Act, 2022 defines the functions of IG. Section 9 of the IG Act, 2002 defines the jurisdiction of the IG in execution of its anti-corruption role. Section 12 of the IG Act, 2002 defines the general powers of the Inspectorate. Section 14 of the IG Act, 2002 defines the special powers of the Inspectorate. Section 3 of the of the Leadership Code Act 2022 (as amended) provides that IG shall enforce the Code. Section 2, 3 and 4 of the Anti-Corruption Act of Uganda of 2009 defines the issue of different acts of corruption, corrupt transactions with agents and corruptly procuring tenders.

Scope	(i) The mandate of the Auditor General is to audit and report on the public accounts of the country and to conduct value for money audits for any projects involving public finances. (ii) The OAG's vision is to be an effective and efficient supreme audit institution in promoting public accountability. (iii) By auditing the country's public accounts, the OAG can identify how public finances are being utilized, thereby facilitating the detection of possible corruption activities (iv) The AG audit and report on the public accounts of Uganda and on all public offices including the courts, the central and local government administrations, universities and public institutions of like nature, and any public corporation or other bodies organisations established by an Act of Parliament; and (v)The mandate of the AG is further operationalized by the National Audit Act 2008 (NAA 2008) which specifies the types of audits carried out by the AG (special audits and investigations, financial, value for money audits and other audits such as gender and environment audits in respect of any project or activity involving public funds) and any other audit that the AG might deem necessary. (vi) Every year, the OAG presents an annual performance report which details the audit findings. Furthermore, the OAG carries out value for money audits and makes reports with appropriate recommendations. Reporting to Parliament, the OAG recommended that allegations of corruption be investigated, and culprits be given deterrent punishments.	(i) The IG Act defines the roles of the officials in the inspectorate, the procedure for executing their duties, and the offences associated with failing to co-operate with the IGG's office. (ii) The functions of the IGG are expanded under section 8 of the IGG Act (iii) The IG submits a report to Parliament every six months, detailing the institution's work and offering appropriate recommendations, and also has additional functions as an ombudsman (iv) The Anti-Corruption Act is the main statute relating to the prevention and combating of corruption in Uganda. It provides for a greater number of corruption offences and other related matters. The Anti-Corruption Act defines corruption, sets out corruption offences and their penalties, recognises the roles of the Director of Public Prosecutions and the Inspector General of Government to prosecute corruption offences, and offers remedies to the victims of these offences. Section 9 of the IG Act, 2002 defines the jurisdiction of the IG in execution of its anti-corruption role. Section 12 of the IG Act, 2002 defines the general powers of the Inspectorate. For the purposes of performing its functions under this Act, the Inspectorate shall have the following powers: (a) to authorise in writing any officer under its charge to conduct an inquiry or investigation into an allegation of corruption, abuse of office and neglect of duty, and any other aspect that the Inspectorate is empowered to investigate into; (b) to require a public officer or any other person to answer questions concerning his or her duties or those of another person: (c) to require any person in charge of a public office to produce or furnish within a specified time, any document or certified true copy of such document which is in his or her possession or under his or her charge; and (d) to do any other thing necessary for the performance of the functions of the Inspectorate under this Act Section 14 of the IG Act, 2002 defines the special powers of the Inspectorate. (1) The Inspector-General or a Deputy Inspector-General may, by order signed by him or her authorise an officer of the Inspectorate or any other competent person under the control of the Inspectorate to investigate any bank account, purchase account, share account, expense account or any other account, or any safe or deposit box in a bank, or any transaction for the purposes of this Act. (2) An order made under subsection (1) of this section shall be sufficient authority for the disclosure or production by any person of information, accounts, documents or articles as may be required by the officer and the collection and taking of any oral and documentary evidence by the authorised officer or person. (3) An order made under this section may direct the suspension of all operations in respect of the

Area	Office of Auditor General (OAG)	Inspector General of Government (IGG)
		account against the holder of the account or any other person or the stopping of any transaction subject to such conditions as the Inspector-General or Deputy Inspector-General may specify. (4) Any person who wilfully and unlawfully refuses to comply with an order issued under this section, commits an offence and is liable on conviction, to a fine not exceeding one hundred fifty currency points or imprisonment not exceeding three years or both. (5) The Inspectorate shall have power to investigate, cause investigation, arrest, cause arrest, prosecute or cause prosecution in respect of cases involving corruption, abuse of authority or of public office. (6) The Inspector-General may, during the course of his or her duties or as a consequence of his or her findings, make such orders and give such directions as are necessary and appropriate in the circumstances. (7) The Inspectorate shall, when enforcing the Leadership Code of Conduct, have all the powers conferred on it by this Act in addition to any other powers conferred by law. (8) Notwithstanding any law, the Inspectorate shall not require the consent or approval of any person or authority to prosecute, or discontinue proceedings instituted by the Inspectorate. (9) In all cases prosecuted by the Inspector General of Government, he or she shall exercise the same powers of appeal as exercised by the Director of Public Prosecutions.
Collaboration	Section 40 of the National Audit Act, 2008, states that the Auditor General may, in the performance of his or her functions under this Act, engage the services of or work in consultation with professional or technical experts or consultants, whether in the public service or not, to enhance the performance of the Office of the Auditor General The three institutions OAG, IG and PPDA came together in 2014 to form a collaboration to improve coordination and harness synergies to strengthen accountability in Uganda.	16(3) of the IG Act, 2002 states that Inspectorate may in the performance of its functions under this Act and on such terms and conditions as the Inspectorate may determine, engage the services of or work in consultation with professional or technical experts or consultants whether in the public service or not, to enhance the performance of the Inspectorate. Section 107 of The Money Laundering Act, 2013 refers to the request for mutual legal assistance.

II. Political Willingness and Buy in from leadership of organisations to collaborate – degree to which there are shared anti-corruption goals and objectives

Uganda has realized the need for increased co-ordination among the institutions of the Justice, Law and Order Sector (JLOS) with other institutions. The National development Plan (NDP) III Objective 5 requires the Government to initiate interventions to increase transparency and eliminate corruption in the delivery of services. Target 4 requires improved collaboration and networking amongst development institutions. In the OAG 2020-2025 Strategic plan, the OAG notes that its contribution towards achieving this goal entails a signed and implemented collaboration MoU between PPDA, IG, and OAG on information sharing and stakeholder engagement (Uganda OAG, 2021, p. 24).

In this regard, Uganda has put in place the Anti-Corruption Inter-Agency Forum (IAF) in which JLOS institutions are active participants. The Forum is chaired by the Minister of Ethics and Integrity and comprises the Inspector General of Government (IGG), the Director of Public Prosecutions (DPP), the Judiciary, the Police, the Public Procurement and Disposal of Public Assets Authority, the Auditor General and other institutions. Through the Forum, the anti-corruption agencies have been working

together on the design and implementation of the National Strategy to fight corruption, promote publicity and advance legal reforms (Komuhangi, 2010).

III. Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs

The National Anti-Corruption Strategy (NACS) constitutes a five-year plan that serves as the national guiding policy for all anti-corruption initiatives. The specific objectives of the policy include empowering citizens to participate in anti-corruption measures, strengthening anti-corruption institutions and increasing the demand for accountability by the public in the fight against corruption. The existence of NACS offers leadership to other anti-corruption efforts. It is also a commitment to which the government can be held accountable by the citizens and any other interested party (Asiimwe, 2021).

Since 2014, The OAG, IGG, and PPDA has been formally collaborating towards addressing corruption in Uganda (GIZ, 2022). In 2019 a Collaboration Strategy (hereafter referred to as "*the Uganda Collaboration Strategy"*) was developed with support from GIZ, which aims at "providing a strategic direction and guiding principles for synergies for stronger partnerships, more effective processes, and identifying challenges and priorities to strengthen accountability and anti-corruption initiatives in Uganda" (GIZ, 2022, p. v).

In the OAG Strategic Plan 2020-2025 (Uganda OAG, 2021, p. 65) strong partnership and collaboration in promoting better accountability and fight against corruption through follow up of audit recommendations are included in their stakeholder analysis. The Plan notes the importance of support from IGG and other law enforcement agencies to strengthen the OAG mechanism to prevent and fight corruption. In a similar fashion, the IGG Strategic Plan provides for a Strategic Intervention 4.1 to strengthen strategic partnerships, networking and international relations with other state and non-state actors (Uganda IGG, 2021).

IV. Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level

Strategic Objective 1 of the Uganda Collaboration Strategy aims to strengthen systems and structures for effective and sustainable collaboration (GIZ, 2022). This includes the establishment and operationalisation of a formalised referral mechanism by means of a Memorandum of Understanding (MoU) towards improving the flow of information and cases to the right entities, inclusive of a feedback loop. Not only will this improve the flow of information towards improved addressing of corruption cases but also improve the ability to track progress with such cases. Respondents indicated that the referral mechanisms are quite effective and efficient and supportive of pre-agreed tasks.

V. Existence of Collaborate audits and joint investigations

The Uganda Collaboration Strategy notes that joint operations have been conducted on an ad hoc basis, in the absence of clear and distinct guidelines. Improving the ability to collaborate in joint operations is thus the focus of Strategic Objective 2 of the Uganda Collaboration Strategy – enhance the quality, impact and timeliness of collaborative audits and investigations.

Various examples of joint audits and investigations, such very high-profile investigations including the National Social Security fund non-compliance and misappropriation as well as prosecutions collaborative by the three institutions have collaboratively conducted. In some cases, officials from the OAG acted as expert witnesses to validate their audit findings. Respondents welcomed the

establishment of the joint framework, but also noted that in some instances, a silo- approach was still prevalent with a degree of bureaucratic delay in obtaining clearance from headquarters to participate in joint fora. It was recommended that the individual role profiles of officials be updated to include collaboration as a task to institutionalise the matter and prevent a silo focus on individual mandates.

VI. Mutual understanding of each other's roles and responsibilities

Each agency has a well stipulated constitutional mandate and as such there are no areas of conflict in execution of their respective anti-corruption roles. The entities pursue similar anti-corruption objectives in line with the national anti-corruption strategy, as well as Strategic Objective 1 of the Uganda Collaboration Strategy. This objective drives the establishment of formal structures which increases the clear definition of roles and responsibilities of each of the three entities included in the Strategy.

The Anti-corruption Act has been criticised for giving the same mandate to the Inspectorate of Government (IGG) and the Directorate of Public Prosecutions (DPP). While the IGG's mandate focuses on public officials only, the DPP can prosecute persons in both the private and the public sectors. Therefore, by granting investigation and prosecutorial powers under the Act to both the IGG and the DPP, in the absence of systematic co-ordination, leads to confusion. In fact, there have been occasions where both institutions discover that they have been investigating the same offence (Asiimwe, 2021).

VII. Monitoring and evaluation processes

Coordination and collaboration with other agencies are key performance indicators in the corporate performance plan. The MoU provides for appointment of a focal person for monitoring the compliance with the MoU. The OAG has an independent OAG M&E function has been established and critical interventions have been designed to enhance its capacity to effectively monitor and evaluate the implementation of its strategic plan (Uganda OAG, 2021). The M&E function for the IGG Strategic Plan will be guided by the provisions in the IGs M&E Plan (Uganda IGG, 2021).

VIII. Individual and organisational capacity needs as well as cross-functional resource sharing

The institutions are highly professional and respected through engagement along institutional processes. There was an opinion that effectively dealing with corruption as a mandate requires entities to remain independent, and to discourage informal institutional relationships. Respondents strongly voiced their concerns regarding the lack of technology – both knowledge of and the use thereof. Given the increasing levels of cybercrime, this aspect was raised as requiring urgent attention.

Research Question 2. To what extent and to what end do SAIs and ACAs exchange information?

I. Degree of real time information sharing allowing for complimentary evidence gathering and documentation

In Uganda, there are prosecution guided investigations in corruption cases conducted by multi-agencies including ODPP, police, AG and PPDA during which real-time information is shared on an ongoing basis. Through IAF the heads of the anti-corruption agencies meet on quarterly basis to discuss their progress in the fight against corruption but also to share their experiences and other related information. They hold court user meetings on a quarterly basis chaired by the head of the anti-corruption court attended mainly by the technical staff of the anti-corruption agencies. Respondents indicate that Staff are able to share information one on one without strictly going through the formal channels but when required the formal channels are respected and responded to accordingly. The Collaboration Strategy provides for the office of the focal person appointed by the 3 heads of institutions to ensure that information flows seamlessly.

II. Public awareness of the respective roles, mandates and collaboration

On the issue of collaboration relating to knowledge and capacity building, the Joint Stakeholder Engagement Committee consists of members from the Inspectorate of Government, the Public Procurement and Disposal of Public Assets Agency and the Office of the Attorney General with a background in education and communication. The Committee is responsible to coordinate joint stakeholder engagements, develop joint training material on topics of transparency, accountability and anti-corruption for civil society organizations and the media. The Committee also developed handbooks on topics of transparency, accountability and anti-corruption and short videos on topics of transparency, accountability and anti-corruption (Gumisiriza & Mukobi, Effectiveness of anti-corruption measures in Uganda, 2019).

Anti-corruption days for all anti-corruption agencies are held on an annual basis under a collective theme developed under the chairpersonship of the IGG supported by all other agencies. For the last three consecutive years have organised national anti-corruption campaigns.

Research Question 3. What are the enabling and limiting factors for cooperation between ACAs and SAIs?

Based on the analysis results as provided for the two research questions and related dimensions, the following table provides for a synopsis of the enabling and limiting factors with regards to collaboration between the OAG and the IGG in Uganda:

Dimensions	*Enabling Factor*	*Limiting Factor*
1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?		
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	• Both the OAG and IGG are established by law and are independent state entities with clear mandates. • National development Plan (NDP) III Objective 5, Target 4 requires improved collaboration and networking	
Political Willingness and Buy in from leadership of organisations to collaborate	• Anti-Corruption Inter-Agency Forum (IAF) chaired by the Minister of Ethics and Integrity and includes the Inspector General of Government (IGG), the Director of Public Prosecutions (DPP), the Auditor General and other institutions. Through the Forum, the anti-corruption agencies have been working together on the design and implementation of the National Strategy to fight corruption.	
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	• The National Anti-Corruption Strategy (NACS) constitutes a five-year plan that serves as the national guiding policy for all anti-corruption initiatives. • Since 2014, The OAG, IGG, and PPDA has been formally collaborating towards addressing corruption in Uganda (GIZ, 2022). In 2019 a Collaboration Strategy was developed with support from GIZ, which aims at providing a strategic direction and guiding principles for collaboration between the three entities.	

Dimensions	*Enabling Factor*	*Limiting Factor*
	• Strategic Plans of the OAG and IGG both includes strategic objectives towards improved collaboration between the entities in support of the NDP.	
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	• Memorandum of Understanding (MoU) towards improving the flow of information and cases to the right entities, inclusive of a feedback loop.	
Existence of Collaborate audits and joint investigations	• Through the Uganda Collaboration Strategy various high level joint operations have been conducted.	• A silo- approach is still prevalent with a degree of bureaucratic delay in initiating joint operations.
Mutual understanding of each other's roles and responsibilities	• Strategic Objective 1 of the Uganda Collaboration Strategy drives the establishment of formal structures which increases the clear definition of roles and responsibilities of each of the three entities included in the Strategy	• The Anti-corruption Act has been criticised for giving the same mandate to the Inspectorate of Government (IGG) and the Directorate of Public Prosecutions (DPP).
Monitoring and evaluation processes	• The MoU provides for appointment of a focal person for monitoring the compliance with the MoU. • Each entity has an M&E process to track Strategic stakeholder relations and collaboration.	
Individual and organisational capacity needs as well as cross-functional resource sharing	• The institutions are highly professional and respected through engagement along institutional processes.	• Effectively dealing with corruption as a mandate requires entities to remain independent, and to discourage informal institutional relationships.
2. To what extent and to what end do SAIs and ACAs exchange information?		
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	• Prosecution guided investigations in corruption cases conducted by multi-agencies including ODPP, police, AG and PPDA during which real-time information is shared on an ongoing basis. • Through IAF the heads of the anti-corruption agencies meet on quarterly basis to discuss their progress in the fight against corruption.	
Public awareness of the respective roles, mandates and collaboration	• Joint Stakeholder Engagement Committee consists of members from the Inspectorate of Government, the Public Procurement and Disposal of Public Assets Agency and the Office of the Attorney General coordinate joint stakeholder engagements and awareness campaigns.	

Research Question 4. Which other state actors are involved in the fight against corruption?

Other state entities who are not the SAI or primary ACA entity, who as part of their regulatory mandate, also provide for some anti-corruption activities, which should be considered when designing the collaboration framework are indicated below.

1) The Directorate of Public Prosecution (DPP)

The DPP has a mandate over all prosecutions in the country, including cases of corruption and bribery. It does not have the power to conduct investigations, but it can direct the police to investigate any information of a criminal nature and initiate criminal proceedings against any person in any court except a court martial. The DPP works in close collaboration with the Police Criminal Investigation Department and with the judiciary. Its director is appointed by the president on the recommendation of the public service and with the approval of parliament. It is not perceived to be a corrupt institution but faces major capacity challenges (Anti-corruption Resource Centre, 2009). The major differences in the roles of the DPP and IG are that while the IG has powers to investigate, arrest and prosecute offenders, the DPP does not investigate or arrest but relies on police for investigations and arrest. Further, while the DPP has powers to control and handle all criminal prosecutions in the country, the IG handles investigations and prosecutions only in corruption cases and cases of abuse of authority or public office.

2) The Directorate of Ethics and Integrity (DEI)

The DEI was also established in 1986 with a view to coordinating government efforts against corruption through the Inter Agency Forum. Within its mandate, DEI has acquired considerable resources and materials on ethics and corruption in Uganda and has established a resource centre. In June 2004, it launched a four-year strategy to combat corruption and rebuild integrity in public office, aiming at improving the coordination of existing laws and at involving the public in anticorruption efforts (Anti-corruption Resource Centre, 2009).

3) The Public Procurement and Disposal of Public Assets Authority (PPDA)

The PPDA is an independent agency established in 2003 that sets the rules and regulations for procurement. Open domestic bidding methods is the rule and sole sourcing is legally limited. The PPDA publishes procurement guidelines, open opportunities, contract awards and other related information on its website, provides advice, guidance and capacity training, while also monitoring and evaluating compliance. It has the power to blacklist corrupt providers and maintains a list of suspended providers. A register of providers has been established to ensure that data is available and open to all stakeholders involved in procurement processes. The PPDA has also introduced a complaints mechanism. In spite of its comprehensive mandate, the PPDA, like many other government institutions, is both under-staffed and under-resourced. Despite a relatively strong legal and institutional framework, the effectiveness of anti-corruption efforts is hampered by the general lack of coordination of understaffed and under-financed institutions. The general lack of government actions and follow up on anticorruption agencies' recommendations questions the political will to effectively address corruption challenges in the country.(Anti-corruption Resource Centre, 2009)

4) The Public Accounts Committee (PAC)

The Public Accounts Committee (PAC) is established under the parliamentary Rules of Procedure. It is responsible for examination of the audited accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure of the central government and the judiciary. By virtue of its mandate and high public profile, the PAC is well placed to fight corruption. Most of the accounting officers in government's top entities have had to answer to the PAC from time to time regarding the utilisation of the resources allocated to their departments. By scrutinising the audited accounts of institutions, the PAC ensures proper utilisation of funds and, where any anomalies are identified, the officers concerned often are called upon to explain. Moreover, the fact that the

proceedings of the PAC are highly publicised encourages vigilance by accounting officers for fear of bad publicity over corruption allegations (Asiimwe, 2021).

5) State House Anti-Corruption Unit

In celebration of the Anti-Corruption Day, this Unit was launched by the President in December 2018, to supplement the existing anti-corruption institutions. The Unit's mode of operation is to receive and act on complaints of corruption. Equipped with hotlines and an online portal through which anonymous complaints may be lodged, the Unit has a structure that encourages whistleblowers to lodge corruption complaints. Since its establishment, it has carried out major operations at government departments about which there was public outcry regarding the existence of corruption (Asiimwe, 2021).

6) The Inter Agency Forum

The Forum is chaired by the DEI and is composed of Uganda's major anti-corruption institutions, including the judiciary and the police. It has been established to ensure effective coordination of agencies on corruption issues and has allowed inter-agency dialogue in the design and implementation of national anti-corruption strategies. However, a lack of funding and capacity has constrained its effectiveness (Anti-corruption Resource Centre, 2009).

7) Anti-Corruption Division of the High Court (ACD)

Under Article 129, the Constitution of Uganda establishes several courts charged with the exercise of judicial power. These include three courts of record ranging from the Supreme Court as the highest in rank and the final court of appeal. It is presided over by the Chief Justice and prescribed justices of appeal. The Court of Appeal which also sits as the Constitutional Court, is the second in the hierarchy, is headed by the deputy Chief Justice and handles all appeals from the High Court. The High Court is headed by the Principal Judge and has unlimited original jurisdiction in all matters. It consists of several divisions such as the Industrial Court and the International Crimes Division (Asiimwe, 2021).

The High Court also includes a dedicated Anti-Corruption Division (ACD). The law further provides for Chief Magistrate's, Magistrate Grade One and Magistrate Grade II courts. These are presided over by officers of the corresponding rank and are divided into magisterial areas falling under given High Court circuits. As such, appeals from these lower courts lie in their respective High Court circuit (Asiimwe, 2021; Kibuuka, 2023; Musoke, 2019). In July 2008, the Judiciary administratively and of its own accord established the Anti-corruption Division of the High Court as a specialised Division to hear and adjudicate corruption related cases. The Establishment of the ACD was an initiative by the Judiciary, in direct response to the many calls by government and civil society, to strengthen the institutional framework for fighting corruption. The Principal Judge administratively set up the ACD. The Chief Justice thereafter issued the High Court (Anti-Corruption Division) Practice Directions of 2009, establishing the Anti-Corruption Court (ACD), pursuant to Article 133 of the Constitution which allows the Chief Justice to issue orders and directions necessary for the proper administration of justice (Asiimwe, 2021; Musoke, 2019).

The Court is an independent division of the High Court and is aimed at: *being an orderly, expeditious, efficient and cost-effective forum for adjudication of corruption and corruption related cases* (Asiimwe, 2021). The ACD has jurisdiction to try offences under the Anti-Corruption Act, the Penal Code Act, the Leadership Code Act or any other law related to corruption. It is comprised of judges, a registrar and designated magistrates to assist in the hearing of the cases. Whereas the physical location of the court is in the capital, Kampala, the designated magistrates staffing the court have territorial jurisdiction to try the specified offences committed anywhere within the geographical boundaries of Uganda (Asiimwe, 2021).

Summary

When considering the literature reviewed, as well as the responses from the in-country respondents, the table below provides an overview of the current status of collaboration between the AG and the IGG (1- Excellent, 2-Above Average, 3-Satisfactory, 4-Below-Average, 5-Poor):

1: To what extent do SAIs and ACAs collaborate in preventing and fighting corruption formally and informally?	**Rating: Excellent (1)**	
Dimension	**Score**	**Rating**
Legal and regulatory framework conditions stipulating collaboration between the SAI and ACAs	1	Excellent
Political Willingness and Buy in from leadership of organisations to collaborate - degree to which there are shared anti-corruption goals and objectives	1	Excellent
Existence of a shared anti-corruption strategic framework developed jointly by SAI and ACAs	1	Excellent
Degree of formal and informal working relationships between SAIs and ACAs at managerial and technical level	1	Excellent
Existence of Collaborate audits and joint investigations	1	Excellent
Mutual understanding of each other's roles and responsibilities	1	Excellent
Monitoring and evaluation processes	2	Above Average
Individual and organisational capacity needs as well as cross-functional resource sharing	1	Excellent
2. To what extent and to what end do SAIs and ACAs exchange information?	**Rating: Above Average (2)**	
Dimension	**Score**	**Rating**
Degree of real time information sharing allowing for complimentary evidence gathering and documentation	2	Above Average
Public awareness of the respective roles, mandates and collaboration	2	Above Average

Based on an extensive review of available literature, inputs received form in-country respondents as well as validation workshop feedback, it is clear that Uganda has progressed very far down the continuum towards establishing and institutionalising a collaborative relationship between the OAG and the IGG. This relationship has been solidified in the Collaboration Strategy of 2019, and also includes the PPDA. This strategy sets an example of an effective foundation towards supporting national anti-corruption aspirations and supports the legal framework already in place.

Collaboration between State and Non-state Actors

The success or failure of any national anti-corruption strategy will ultimately be dependent on public concern about the true costs associated with corruption. In most cases, it is society as a whole which bears the costs of corruption rather than individuals, and it is the tolerance or apathy of populations which allow corruption to flourish. In most cases, accountability for corruption also ultimately vests in the population at large. While specific institutions or individuals may be held to account for specific cases or specific corruption problems, those who hold them accountable are themselves in turn accountable to the people. Mobilising public opinion in support of strong anti-corruption measures also entails mobilising popular support for high standards of integrity and performance in public and private administration and opposition to corrupt practices wherever they occur. If this is done, anti-corruption strategies are unlikely to fail. If it is not, they are unlikely to succeed (UNODC, 2003)

Ethiopia

Civil society organisations (CSOs) are perceived to be weak, as they are unable to publicly engage in activities. The government restricts activities of civil society and NGOs under the Charities and

Societies Proclamation (the CSO law), which also restricts CSOs that receive more than 10 percent of their funding from foreign sources (GAN Integrity, 2020a).

Kenya

Kenyan civil society is one of the most robust on the continent. Citizens report bribery experiences with great frequency. An NGO website contains records of citizen complaints about officials' bribery demands. Following the advent of multiparty democracy in 1992, the media and civil society have since frequently exposed corruption scandals in an environment that is less repressive (Open Society Foundations, 2016) .

Rwanda

The civil society stands as an important stakeholder and a key player in the fight against corruption. Civil society organisations are one of the Anti-corruption advocacy groups that help in raising public awareness and reporting on corruption (Office of the Ombudsman, 2012). Action to raise awareness and to combat corruption were concurrently undertaken by the authorities, civil society and the media, and that the State supports non-official actors in their work without infringing on their independence, to enable them to be more effective (APRM, 2005).

Article 38 of the Constitution of the Republic of Rwanda guarantees the freedom of press, of expression and of access to information. The freedom of expression in article 38 of the Constitution may be interpreted to include the right of whistle blowers to disclose information in his/her possession or which has been brought to his/her attention which is connected to offences, illegal acts or behaviour. All other national laws were designed to strengthen the primary spirit of the Rwandan Constitution as far as promoting whistle blowing initiatives but also ensuring effective protection of whistleblowers (Transparency International Rwanda, 2020).

South Sudan

CEPO, which has for the past six years, been engaged in empowering citizens through demanding transparency and fighting corruption. Based on this, CEPO utilized the UNCAC as an instrument for claiming space for public engagement on matters of corruption and transparency. CEPO is known for demanding government and private actors to comply with the UNCAC. This engagement led CEPO to partner with the National Anti-Corruption Commission of South Sudan. Through this partnership, CEPO was able to participate in the UNCAC review mechanism (UNCAC Coalition, 2023a).

CEPO engages in conducting public awareness raising (corruption education) through public events, radio and TV talk shows as well as through an annual campaign during the international anti-corruption day. CEPO issues annual alterative reports on the status of the government, private and non-governmental organisations on promoting transparency and the fight against corruption. CEPO target groups are youth, women and female leaders, secondary school students, university students, faith-based leaders, media, civil society, parliamentarians, local government councillors and private sector CEOs (UNCAC Coalition, 2023a)**.**

Tanzania

National Governance and Corruption Surveys (NGACS) of 2009 and 2020, aimed at soliciting important and timely information from the citizens on the fight against corruption in the country. They produced reports uncovering the successes and challenges of the fight and devised appropriate measures to curb the problem. They used respondents from various groups namely Household, Enterprises and Public servants.

The public awareness component in the anti-corruption strategy is intended to expand awareness of corruption by the civil society and the private sector and actuate them to press for change. Within

anti-corruption agencies, the Community Education Department is responsible for the education, publicity and moral integrity. Its role is to mobilize public support in the fight against corruption by out-reaching broad community – based programmes using the mass media, specific programmes that are designed to raise the level of public awareness and willingness to report promptly and suspicious of corruption offences (Hosea, 2001).

1) Tanzania Anti-Corruption Network (TACN)

The Mission and vision of the TACN is "To see a corruption free society where transparency and accountability is practiced"(UNCAC Coalition, 2023b, p. 1). The following are their main activities:

- Civic education programs through radio and television
- Popularization of anticorruption legislation through popular booklet
- Working closely with private sector and media to combat corruption
- Conducting corruption surveys in local councils in Tanzania
- Conducting research on corruption in Tanzania
- TACN is implementing some monitoring activities in relation to the UNCAC and National Anti-Corruption strategies and action plans (NACSAP III). It is carrying out civic education and advocacy on the new anticorruption law which was enacted in 2007.
- TACN participated fully in the preparation and the actual review process when Tanzania was assessed during the country visit by the review team which was led by Australia and Zambia if I am not mistaken. It gave TACN the inside experience of how countries are critically assessed (UNCAC Coalition, 2023b).

Uganda

Many civil society organisations have joined the anti-corruption fight, including the Anti-Corruption Coalition, Transparency International Uganda, the African Parliamentarians Network against Corruption, Civil Society Today, the Uganda Debt Network, and the NGO Forum(Dispatch *et al.*, 2016, p. 1). One of the important monthly activities of the Uganda Media Development Foundation (UMDF) in 2011 was the countrywide training of journalists in how to report on corruption in all the major regions of the country; with an average of 20 journalists across all types of mainstream media (radio, television and press) in attendance at each workshop (Tegulle, 2011).

ActionAid Uganda contributes to civil society efforts to uproot Uganda's corruption from a grass root level. Via national and regional anti-corruption networks the entity supports civic education, anti-corruption campaigns to enhance awareness on corruption practices including Uganda's annual anti-corruption week. Through their partners they furthermore monitor and document the level of accountability particular in the health and education sectors, encourage communities to report the corruption practices they are faced with and refer and follow up on such cases with the relevant institutions (ActionAid Uganda, 2010).

The Anti-Corruption Coalition of Uganda, ACCU was formed as a brainchild of 10 national NGOs in January 1999 to provide a forum through which various actors may enhance their capacities in fighting corruption. ACCU aims to united Civil Society Organisations mostly through the Regional Anti-corruption Networks (RACCs) in the Northern (Lango and Acholi sub regions, Eastern (Teso and Busoga sub regions), Western (Rwenzori and Kigezi sub-regions) and Mid-Western region (Bunyoro sub region). ACCU's initiatives are primarily aimed at empowering grassroots communities to effectively engage Local Governments to act against corruption and strengthen good governance. In collaboration with national partners and networks, ACCU also advocates against corruption at a national level. Since its inception, ACCU has registered significant successes in fighting corruption by exposing incidents of corruption, advocating for action by government, public sensitization and

awareness campaigns and strengthening internal institutional mechanisms to gain public confidence and support. The efforts of ACCU are implemented in cohorts with different stakeholders/partners such as the media, various religious leaders and groups, individual activists, academicians and relevant Government institutions. Furthermore, ACCU engages in research, advocacy, lobbying and inspires individual activism to expose and ensure that culprits of corruption are punished. As core activities, ACCU has spearheaded advocacy for anti-corruption policy formulation, research, coalition building, mobilisation and sensitization geared to bring ordinary citizens' to expose, punish and resist corruption in mainstream society.(ActionAid Uganda, 2010).

Rwenzori Anti-Corruption Coalition was founded in September 2002 as an interim coalition to fight corruption. In 2005 the coalition was registered with the NGO Board. The main aim is to mobilize people at the grassroots to fight corruption. Activities include:

- Sensitization; media programme, dialogue meetings, forum theatre, notice boards in communities, school outreach programme, IEC materials
- Capacity building; training of monitors in the various monitoring tools for evidence-based monitoring in education, health and water sectors.
- Tracking and monitoring; public expenditure tracking, social audits, ear to the ground by monitors, dialogue and interfora meetings, follow up on individual cases.
- Networking; Strengthening advocacy and good relations to IGG, the Police and Judiciary, Local Government, Ministry of Ethics and Integrity, Uganda Law Society, NGO Forum and other relevant NGOs (ActionAid Uganda, 2010).

MYANK– MACCO was formed in February 2008 and officially launched on 22nd April 2008. MYANK – MACCO has 22 member organisations and covers the districts of Moyo, Arua, Yumbe, Adjumani, Maracha, Zombo, Nebbi and Koboko in Westnile. The prime purpose of MACCO is to check corruption, improving local governance and improving service delivery in West Nile. Civic education and checks and balances of the service delivery in the health, education and water sector is also part of MACCO's programme. Another part is anti-corruption campaigning and sensitisation. Apart from radio talk shows and public meetings MACCO organise "Anti-Corruption Clinics" where ordinary people can report cases of corruption. Volunteers are trained to monitor corruption in the districts the organisation work. MACCO is a non-partisan, nonstate and not-for-profit regional CSOs network (ActionAid Uganda, 2010).

Teso Anti-Corruption Coalition (TAC) is a regional antigraft lobby organisation. It has 32 members and provides a platform for civil society organisations in Teso region to be active in the fight against corruption and to promote basic human rights. TAC collaborates with community groups and engage 250 monitors trained to fight corruption. Their main focus areas are:

- Anti-corruption campaigns and grass root mobilisation
- Public resource monitoring including training and support to community monitors on sub county level
- School outreach programme
- Radio talk shows to popularize antigraft campaigns and to give feedback on specific issues raised by the communities
- Support to the regional women anti-corruption for sub-county accountability dialogues
- District Anti-Corruption Interagency Forum Meetings for a variety of stakeholders to find solutions

- Training and support to community monitors and groups on sub county level (ActionAid Uganda, 2010).

ANNEXURE C: LEGAL AND INSTITUTIONAL FRAMEWORKS

ETHOPIA

The legal frameworks which established the OFAG, FEACC and FIC are provided for and summarized in the table below:

TABLE 1

Area	The Office of the Federal Auditor General (OFAG)	The Federal Ethics and Anti-Corruption Commission (FEACC)	Financial Intelligence Centre
Legal Mandate	• Section 3 of the Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016 makes provision for the establishment of the Office of the Federal Auditor General. • Section 5 of the Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016, describe the duties of the Office of the Federal Auditor General. Audit or cause to be audited the Information Technology Systems, Utilization and Administration of the Offices of the Federal Government and Organizations. • Part two, section 5 of the Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016 also refers to the generic mandate of the OFAG.	Revised Federal Ethics and Anti-corruption Commission Establishment Proclamation No. 1236/2021 makes provision for the establishment of the FEACC. Section 6(4) refers to the creation of institutional capacity. Section 18 refers to the duty to Co-operate. All offices and person shall co-operate in providing necessary support to enable the office to exercise its power and discharge its responsibility. Section 21(2) refers to the establishment of a planning, reporting and relation system.	The Ethiopian Financial Intelligence Centre (FIC) was established in 2009 and its mandate is set out in Section 21 of the Proclamation No. 780/2013.

Area	The Office of the Federal Auditor General (OFAG)	The Federal Ethics and Anti-Corruption Commission (FEACC)	Financial Intelligence Centre
Scope	(i) The Office of the Auditor General is the supreme auditing arm of the federal government and, as stipulated in the 1995 constitution (ii)It is directly accountable to the House of Peoples' Representatives rather than the prime minister. his has led some observers to conclude that it enjoys a higher degree of institutional independence than the FEACC or attorney general. (iii) The OFAG audits all public expenditures and submits annual reports to the House of People's Representatives. (iv) Duty to co-operate. All offices and person shall co-operate in providing necessary support to enable the office to exercise its power and discharge its responsibility. Part two, section 5 of the Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016 refers to the generic mandate of the OFAG which states that the OFAG shall have all the powers necessary for the performance of its functions, without limiting the generality of the foregoing the OFAG.	(i) states that it should create institutional capacity that would enable to carry out powers and duties given to it by law. (ii) establish a planning, reporting and relation system with the Ethics and Anti-corruption commissions of the regional and city administrations. (iii) deals with cooperation whenever cooperation and assistance are required by the Commission in connection with its powers and duties. (iv) Largely to deal with accusations of politically motivated investigations conducted by the FEACC under the EPRDF, the Ethiopian parliament transferred the commission's investigative and prosecutorial mandates to the attorney general in 2019. (v) At present, any complaints or tip-offs the commission receives are supposed to be passed to the attorney general's office for investigation and prosecution. (vi) The commission accepts reports and information related to corruption from citizens. It appears that the commission is charged with protecting whistleblowers and witnesses.	FIC is responsible to coordinate the competent authorities and various institutions involved in countering money laundering and the financing of terrorism.
Collaboration	Section 5 (20/1) of the Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016 refers to duty to notify. Article 20 of the Auditor General proclamation state that the Auditor General shall notify the investigative agencies of possible corruption-related activities as identified during state audits. The Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016, Section 5, 20/1 refers to duty to notify. It states that the OFAG shall notify HPR , Ethics and Anti-Corruption Commission and Attorney General		

EXECUTIVE SUMMARY

a) Ethiopia follows a federal arrangement of government. At the federal level, a Federal Ethics and Anti-Corruption Commission ("FEACC") is established, and all nine regional states have separate ethics and anticorruption commissions, which are fully functional (Country Review Report of Ethiopia, 2015).
b) The FEACC is supposed to be championing the anti-corruption drive but it's not properly structured and that affects its effectiveness.
c) The Amendment of Proclamation to the Federal Auditor General Re-establishment Proclamation No. 982/2016, Section 4 states that the AG must make efforts, in cooperation with other concerned to promote and strengthen accounting and audit profession (an example of engaging with other institutions).
d) The Revised Federal Ethics and Anti-corruption Commission Establishment Proclamation and the Revised Anti-Corruption Law criminalize attempted corruption and extortion, while the Criminal Code 2004 criminalizes active and passive bribery, money laundering and bribing a foreign official.
e) Private sector corruption, including bribery and embezzlement, is criminalised; but there are no known cases of prosecution in the private sector (Gebeye, 2015). Further, bail is prohibited for anyone charged with corruption (UNODC, 2015).
f) Article 444 of the Criminal Code, and the Proclamation on the Protection of Witnesses and Whistleblowers of Criminal Offences provide some legal protections for whistleblowers, but private sector whistleblowers are not covered (GAN Integrity, 2020a; UNODC, 2015).
g) In 2019, the FEACC and the FIC signed a memorandum of understanding intended to improve coordination to tackle money laundering and financial crime.

KENYA

The legal frameworks which established the OAG, EACC and ODPP are summarized in the table below:

TABLE 1

Area	Office of the Auditor-General (OAG)	Ethics and Anti-Corruption Commission (EACC)	Office of the Director of Public Prosecutions
Legal Mandate	The Office of the Auditor-General (OAG) is an Independent Office established under Article 229 of the Constitution of Kenya, 2010 Article 229(6) of the Constitution of Kenya, 2010 requires the Auditor-General to confirm whether or not public money has been applied lawfully and in an effective way. Article 252 (1) of the Constitution of Kenya, 2010, grants the Auditor- General powers to conduct investigations. Section 7 of Public Audit Act, 2015 defines the functions and power of the Auditor-General.	Article 79 of the Constitution of Kenya, 2010 mandated Parliament to establish an independent anti-corruption commission for purposes of ensuring compliance with, and enforcement of ethics and integrity requirements. The Ethics and Anti-Corruption Commission (EACC) is a statutory body established under the Ethics and Anti-Corruption Commission Act, No. 22 of 2011 (EACCA, 2011). EACC replaced the Kenya Anti-Corruption Commission (KACC).	The mandate of the ODPP, as provided under Article 157 of the Constitution of Kenya, 2010. .

Scope	(i) The Office is charged with the primary oversight role of ensuring accountability within the three arms of government (the Legislature, the Judiciary and the Executive) as well as the Constitutional Commissions and the Independent Office of the Controller of Budget. (ii) The Auditor-General is mandated to audit and report in respect to each financial year on the accounts of: the National and County Governments; all Funds and Authorities of the National and County Governments; all Courts; every Commission and Independent Office established by the Constitution; the National Assembly, the Senate and the County Assemblies; Political Parties funded from public funds; the Public Debt and the accounts of any entity that legislation requires, and any entity that is funded from public funds. (iii) The OAG provides assurance by providing annual reports on governance and accountability of public resources. Article 252 (1) of the Constitution of Kenya, 2010, and the Public Audit Act, 2015 grants the Auditor- General powers to conduct investigations on his or her own initiative, or on the basis of a complaint made by a third party. Section 7 of Public Audit Act, 2015 defines the functions and power of the Auditor-General which is to: (a) give assurance on the effectiveness of internal controls, risk management and overall governance at national and county government; (b) undertake audit activities in state organs and public entities to confirm whether or not public money has been applied lawfully and in an effective way; (c) satisfy himself or herself that all public money has been used and applied to the purposes intended and that the expenditure conforms to the authority for such expenditure; (d) conform that: (i) all reasonable precautions have been taken to safeguard the collection of revenue and the acquisition, receipt, issuance and proper use of assets and liabilities; and (ii) collection of revenue and acquisition, receipt, issuance and proper use of assets and liabilities conforms to the authority;	(i) The overall goal of the Ethics and Anti-Corruption Commission (EACC) is to eradicate corruption and unethical practices in Kenya. (ii) This goal will be fulfilled through implementation of strategies aimed at strengthening policy, legal and regulatory framework; enhancing law enforcement in the fight against corruption and unethical conduct; enhancing public education, communication and awareness on corruption and unethical practices; enhancing the prevention of corruption and unethical practices; and enhancing institutional capacity of the Commission EACC. (iii) The functions of the Commission also include enforcing compliance with Chapter Six and Article 252 of the Constitution; Investigation and making recommendation to the Director of Public Prosecutions for the prosecution of any acts of corruption, economic crime, unethical conduct or violation of codes of ethics or other matter prescribed in law; trace and institute court proceedings for preservation and recovery of corruptly acquired assets or payment of compensation and forfeiture of unexplained assets. (iv) The Commission is also entrusted with the development and enforcement of a code of ethics for state and public officers, public education and awareness on anti-corruption and ethical issues and to collaborate with and facilitate state, public officers and other stakeholders to promote ethics and anti-corruption initiatives.	The ODPP exercise state powers of prosecution in criminal matters. Another function is to direct and supervise the conduct of criminal and anti-corruption investigations.

Area	Office of the Auditor-General (OAG)	Ethics and Anti-Corruption Commission (EACC)	Office of the Director of Public Prosecutions
	(e) issue an audit report in accordance with Article 229 of the Constitution; (f) provide any other reports as may be required under Article 254 of the Constitution; and (g) perform any other function as may be prescribed by any other written legislation.		
Collaboration	Section 64 (1) of the Public Audit Act, 2015, states that "Where the Auditor-General establishes that any person, supplier or company has been involved in fraud or corrupt practice, the Auditor-General shall report to the police, Ethics and Anti-Corruption Commission or the Public Procurement Oversight Authority for their action".		

EXECUTIVE SUMMARY

a) In Kenya, the Office of the Auditor General (OAG) collaborates with other government agencies on an ad hoc basis carrying out joint audits, specifically on cases involving alleged misuse or misappropriation of public funds.

b) The OAG collaborates with the EACC, the Office of the Directorate of Public Prosecutions and other government agencies including the Directorate of Criminal Investigations (DCI). Once the agencies decide to initiate a joint investigation, they set up an informal arrangement to define the scope of the collaboration as well as the desired outcomes (an example of collaboration relating to information sharing and engagement with other institutions).

c) Kenya has ratified the African Union Convention on Preventing and Combating Corruption and the United Nations Convention against Corruption (UNCAC).

d) Beyond having areas of shared interest, OAG, EACC and ODPP also complement each other and can increase the effectiveness of each other's work when collaboration works effectively.

e) The Kenya Leadership and Integrity Forum (KLIF) brings together EACC, OAG and stakeholders from the public and private sectors, civil society and religious organizations to map out an integrated approach to preventing and combating corruption. The Sectors that are organized under the KLIF umbrella are: Legislature, Judiciary, Executive, Enforcement Agencies, Watchdog Agencies, Education, County Governments, Civil Society, Private Sector, Media, Professional Bodies, Labour, Religious Sector and Constitutional Commissions.

f) The Office of the Auditor General (OAG) in Kenya collaborates with several agencies on an ad hoc basis carrying out joint audits, specifically on cases involving the siphoning of public funds. The OAG collaborates with the Directorate of Criminal Investigations, the Ethics and Anti-Corruption authority and the Office of the Directorate of Public Prosecutions. Once the agencies decide to initiate a joint investigation, they set up an informal arrangement to define the scope of the collaboration as well as the desired outcomes (example of a semi-structured collaboration)

RWANDA

The legal frameworks which established the OAG, Office of the Ombudsman and Advisory Council for the fight against Injustice and Corruption are summarized in the table below:

TABLE 1

Area	Office of the Auditor-General (OAG)	Office of the Ombudsman	Advisory Council to fight against Corruption and Injustice
Legal Mandate	The Constitution of the Republic of Rwanda (Article 166) asserts that the Office of the Auditor General is an independent State organ responsible for the auditing of State finances and assets. The OAG reports directly to Parliament as stipulated in Articles 165 and 166 of the Constitution of the Republic of Rwanda of 4 June 2003 revised in 2015. The OAG's mandate is articulated in the Law N° 79/2013 of 11/09/2013 determining its mission, organisation and functioning and its special statutes of the OAG.	The Constitution of the Republic of Rwanda in its article 140 establishes the Office of the Ombudsman as a specialized organ. Law No 54/2021 of 29/08/2021 governing the Office of the Ombudsman, especially in its article 2, provides that the Office has legal personality, is independent and enjoys administrative and financial autonomy. Article 3 of the Law No 54/2018 of 13/08/2018 on fighting against corruption spells out the obligations of organs in prevention of corruption	Law No 54/2021 of 29/08/2021 governing the Office of the Ombudsman, especially in its article 27, establishes the Advisory Council for the Fight Against Injustice and Corruption. Article 4 of the Presidential Order no 64/01 of 12/02/2014 determining the responsibilities, organisation and functioning of the Advisory Council to fight against Corruption and Injustice determines the responsibilities of members of the Advisory Council at national level .

Scope	(i) The Auditor-General (AG) of State Finances' Office conducts regular audits of all national and local government organs, public enterprises and parastatals, privatised state enterprises, joint ventures in which the state participates, and government projects. (ii) The AG is also involved in preventing corruption by auditing governmental fiduciary systems and issuing recommendations in its annual report. The recommendations are also closely monitored by Parliament's Public Accounts Committee, which reviews their implementation status and can conduct fieldwork to verify the status and summon officials to explain in public sessions. Lack of implementation can result in administrative sanctions for the officials involved. (iii) At the local level, districts are also incentivized to take the Office of the Auditor General report seriously because their performance contracts (or *imihigo*), signed with the President of the Republic, include a target on the percentage of Auditor General recommendations implemented	Article 20 of the Law No 42/2014 of 27/01/2015 governing recovery of offence-related assets. The Government of Rwanda shall cooperate with other States in the cooperation of investigations (i) The Office of the Ombudsman has been at the forefront to identify and address corruption vulnerabilities within the state and the development of institutional competencies and capacities to undertake those. (ii) The main missions of the Ombudsman's Preventing Corruption and Related Offences Unit are analysing and reducing corruption risks in the state. (iii) The unit conducts in-depth audits of the internal controls of governmental institutions and provides recommendations to decrease the likelihood of corruption. (iv) The Office of the Ombudsman monitors the response to its instructions and the annual report to Parliament (v) Duties and responsibilities of the Corruption Prevention Unit are: a) Reviewing systems of different institutions and assessing the implementation of government projects and programs; b) Sensitizing the citizens on preventing, rejecting and fighting corruption; c) Receiving and analysing received information on corruption; d) Carrying out investigation on cases of corruption. (vi) Article 3 of Law no 54/2018 of 13/08/2018 on fighting against corruption, any public organ, private institution, civil society member or international organisation operating in Rwanda must: a) Implement mechanisms for the prevention of corruption; b) Carry out activities in transparency; c) Submit a report to the relevant authorities; d) Ensure that there are no corruption practices within it; e) Present activities that were performed in the prevention and against corruption upon request by a competent organ; f) Have a document describing modalities and timeframe for decision making; g) Collaborate with other institutions in line with the required timeframe while presenting the activities	The responsibilities of members of the Advisory Council at national level shall be: (i) to establish strategies of fighting against corruption and injustice; (ii) to examine and make observations on reports made on Rwanda from different institutions on corruption and injustice; (iii) to set up modalities on sharing of information between Advisory Council institutions on corruption and injustice; (iv) to approve and publish annually, a report on achievements in fighting against corruption and injustice in Rwanda; (v) to follow up on the functioning of Advisory Councils at local levels (article 4 of the Presidential Order determining the responsibilities, organisation and functioning of the Advisory Council to fight against corruption and injustice).

Area	Office of the Auditor-General (OAG)	Office of the Ombudsman	Advisory Council to fight against Corruption and Injustice
		performed or providing any information requested by another institution; and h) Ensure equal treatment of clients and timely delivery of services (Rwanda Ombudsman, 2023). (viii) Article 20 of the Law No 42/2014 states that the Government of Rwanda shall cooperate with other States during investigations.	
Collaboration	Article 3 of Law no 54/2018 of 13/08/2018 on fighting against corruption, any public organ, private institution, civil society member or international organisation operating in Rwanda must collaborate with other institutions in line with the required timeframe while presenting the activities performed or providing any information requested by another institution. Article 145. Collaboration between the National Public Prosecution Authority and other organs: (i) The National Public Prosecution Authority is under the supervision of the Minister in charge of Justice. (ii) In matters relating to prosecution of offences, the Minister in charge of justice determines the general policy and may, in public interest, issue written instructions to the Prosecutor General to undertake or refrain from investigating and prosecuting an offence. (iii) The Minister may also, in cases of urgency and in public interest, issue written instructions to any Prosecutor to investigate and prosecute or refrain from investigating and prosecuting an offence and inform the Prosecutor General of such instructions.		

EXECUTIVE SUMMARY

a) The Constitution of the Republic of Rwanda (Article 146) indicates that there should be collaboration between the National Public Prosecution Authority and other organs.

b) Rwanda's Office of the Ombudsman is a hybrid institution: Ombudsman, Anti-Corruption Agency and assets declaration. In this line, the Office has mainly the following powers: to receive, review and monitor complaints, acts and decisions related to injustice; to receive, search, monitor and analyses information on corruption and submit findings thereon to competent organs; to request the Supreme Court to examine and review, in accordance with relevant legal provisions, a final judgement when it finds that the judgment is marred by injustice. Its results have been impressive compared to its counterparts both in the East Africa region and on the African continent in general. There are certainly opportunities for peer learning and best practices that other AU member states could gain from Rwanda.

c) To match preventative and enforcement anti-corruption actions in Rwanda an Advisory Council to fight against Corruption and Injustice was established in 2014, by a Presidential Order. The Advisory Council consists of officials from different institutions and meets quarterly basis and report to the President of the Republic, with copies to the Parliament, the Supreme Court and the Cabinet. It operates at a national level but also decentralized at district, sector and cell level.

d) The collaboration between the different agencies allows the Advisory Council to have an immense responsibility covering giving opinions on the strategies for fighting corruption; probing and making recommendations on reports from institutions involved in fighting against corruption; setting up a network of exchange of information on corruption between institutions; probing and making the recommendations on the reports from the international organizations about corruption in Rwanda (an example of information sharing and engagement with other institutions).

e) Beyond having areas of shared interest, the OAG, Office of the Ombudsman and Advisory Council for the fight against Injustice and Corruption also complement each other and can increase the effectiveness of each other's work when collaboration works effectively.

SOUTH SUDAN

The legal frameworks which established NAC, the SSACC and DPP are summarized in the table below:

TABLE 1

Area	National Audit Chamber (NAC)	The South Sudan Anti-Corruption Commission (SSACC)	Director of Public Prosecutions (DPP)
Legal Mandate	Section 184 of the Transitional Constitution of the Republic of South Sudan, 2011, makes provision of the establishment of an independent institution to be known as the National Audit Chamber, consisting of persons of proven professional competence, experience, integrity and impartiality. The legal mandate is also expanded to include Section 52 of the Public Financial Management and Accountability Act 2011, as well as the National Audit Chamber Act, 2011, specifically sections 7, 12 and 36. The specific functions and duties of the Chamber are contained in Clause 7 of the Southern Sudan National Audit Chamber Act, 2011. Note : The Revitalized Peace Agreement of 2018 provides for Constitutional and legal (laws) reforms. The Agreement identifies NAC's legal framework as one of the laws that requires reform. A revised draft act inclusive of the prerequisites for an independent Supreme Audit Institution (SAI) has been formulated to ensure full independence of the NAC.	Section 143 of the Transitional Constitution of the Republic of South Sudan, 2011 makes provision for the establishment of the Anti-Corruption Commission. Section 144 of the Transitional Constitution of the Republic of South Sudan, 2011 refers to the functions of the Commission. Section 3 of the Anti-Corruption Commission Act, 2009, as amended in 2022 provides for the establishment and governance of an independent commission to prevent and combat corruption at all levels of Government Section 6 of the Anti-Corruption Commission Act, 2009, as amended in 2022 spells the responsibilities of the Commission. Note : In November 2022, the Anti-corruption Act of 2009 was amended to include the power of prosecution in accordance with the current constitution and international best practices (Tamazuj, 2022). This Anti-corruption Bill of 2023 is awaiting ratification for full implication.	Section 136 (1) of the Transitional Constitution of the Republic of South Sudan states that the prosecutorial services of South Sudan are established within the Ministry of Justice, in the form of a Directorate of Public Prosecution (DPP).

Scope	(i) The National Audit Chamber shall set auditing standards for the whole country and supervise the financial performance of all levels of government, including revenue collection and expenditure, in accordance with the budgets approved by their respective legislatures. (ii) National Audit Chamber is tasked to ensure auditing of the accounts of the national, state and local government levels, independent commissions, public institutions and corporations and any other institutions as may be determined by law. The President, with the approval of a two-thirds majority of all members of the National Legislative Assembly, shall appoint from qualified professionals the National Auditor General who shall be the head of the National Audit Chamber. (iii) NAC has developed a Strategic Plan for 2019-2024 that clearly aims to meet the obligations of the peace agreement and for it to contribute to better public financial management in South Sudan. (iv) This includes expanding the audit coverage of government at the central level, as well as at state and local level.	(i) The functions of the Commission should be to investigate cases of corruption involving public property and public interest; and it shall submit such investigation to the Ministry of Justice for prosecution. (ii) The Commission (SSACC) is an autonomous and impartial body established by a presidential decree in 2006 as per article 147 of the Interim Constitution of Southern Sudan (ICSS), 2005 (iii) The Commission has a mandate, inter alia, to protect public property and investigate cases of corruption with a view to protecting public funds and combating administrative malpractice in public institutions (Anti-Corruption Resource Centre, 2013a; Madouak, 2020). (iv) The Commission has created a new Directorate of Investigation and Assets Tracing whose mandate under the guidance of the Commission is to identify all government Assets, Bank Accounts, Vehicles, Land, Buildings, etc. and to ensure that they are not abused. The unit is also tasked with investigation of cases of corruption in both the public and private sectors and hand over cases to the Ministry of Justice. (v) Section 3 of Anti-Corruption Commission Act, 2009. The commission is established as an autonomous Commission in Southern Sudan, to be responsible for the investigation of cases of corruption with a view to protecting public property, combating administrative malpractices in public institutions, and requiring, under the ICSS, all public office holders to make declaration of their income, assets and liabilities. (vi) Section 3 of Anti-Corruption Commission Act, 2009. The Commission's Investigation Powers and Investigation of Corruption Offences by Other Entities. The Commission may delegate, in whole or in part to the Government of Southern Sudan or State investigation bodies, as the case may be, the general investigation power concerning corruption cases with which the Commission is vested with. (vii) Section 6 Anti-Corruption Commission Act, 2009 spells the responsibilities of the Commission. It is responsible for the investigation of cases of corruption with a view to protecting public property, combating administrative malpractices in public institutions, and requiring, under the ICSS, all public office holders to make declaration of their income, assets and liabilities.	(i) DPP in the Ministry of Justice undertakes the prosecution of corruption cases investigated by SSACC. (ii) The Minister of Justice is the highest prosecuting authority, and as such is responsible for supervising the conduct of criminal cases and investigations and undertakes personally or through delegates the prosecution of cases before the statutory criminal courts. (iii) The Minister of Justice is answerable to the President, the Council of Ministers and the Legislative Assembly for the performance of the Ministry.

Area	National Audit Chamber (NAC)	The South Sudan Anti-Corruption Commission (SSACC)	Director of Public Prosecutions (DPP)
Collaboration	The Southern Sudan Audit Chamber Act, 2011, section 36 provides for Special Reports to the President and the Assembly. The Auditor General shall prepare special reports based on special audits conducted to the President and the Assembly, at any time when it appears to the Auditor General that: (a) Any payment has been made without due authority as required in accordance with the provisions of the applicable law; (b) Any irregularity has occurred in the receipt, custody, control, issue, transfer or delivery of any public property; (c) Any deficiency or loss caused by negligence, misconduct, fraud or corruption has occurred; (d) Any sum which ought to have been remitted has not been, brought to account; (e) The scale of failure to observe a policy is high and deserves the immediate attention of Government of Southern Sudan	Section 33 of the Anti-Corruption Commission Act, 2009, as amended in 2022 refers to the Commission's Investigation Powers and Investigation of Corruption Offences by Other Entities. The Commission may delegate, in whole or in part to the Government of Southern Sudan or State investigation bodies, as the case may be, the general investigation power concerning corruption cases with which the Commission is vested with.	

EXECUTIVE SUMMARY

a) The Revitalized Peace Agreement of 2018 provides for Constitutional and legal (laws) reforms. The Agreement identifies NAC's legal framework as one of the laws that requires reform. A revised draft act inclusive of the prerequisites for an independent Supreme Audit Institution (SAI) has been formulated to ensure full independence of the NAC.

b) In November 2022, the Anti-corruption Act of 2009 was amended to include the power of prosecution in accordance with the current constitution and international best practices (Tamazuj, 2022). This amendment is awaiting ratification for full implication. It is worth noting that the Norwegian Ministry of Foreign Affairs through the INTOSAI Development Initiative (IDI) provided a grant of over NOK 15 million in 2021 to the South Sudan National Audit Chamber (NAC) for the implementation of its strategic plan.

c) The IDI, together with SAI Kenya and AFROSAI-E, will work closely with the NAC for a five-year period to enable the office to implement key strategic priorities including those relating to the Peace Agreement (AFROSAI-E, 2021). The main goal of the project is to enable the NAC to implement their strategic plan, especially in the areas of auditing, new legal framework, stronger internal governance, new ICT-systems, HR-management, professional development and training, stakeholder engagement, communication, and general coordination with partners. A combination of technical advice and logistical support will be provided.

d) Section 33 of the Anti-Corruption Commission Act, 2009, as amended in 2022 refers to the Commission's Investigation Powers and Investigation of Corruption Offences by Other Entities. The Commission may delegate, in whole or in part to the Government of Southern Sudan or State investigation bodies, as the case may be, the general investigation power concerning corruption cases with which the Commission is vested with.

e) South Sudan reports are clear and forthright regarding instances of fraud and corruption, and the regulatory and institutional vulnerabilities which caused these. Terms such as "Corruption", "Fraud" or outright "Theft", are recurring themes in the reports next to ubiquitous references to budget loss (IMF, 2023b, p. 29).

f) South Sudan has a National Anti-Corruption Strategy and Action plan, which clearly aims to promote partnership working with stakeholders to fight corruption and serves as the blueprint for anti-corruption activities in South Sudan.

g) Beyond having areas of shared interest, NAC, the SSACC and DPP also complement each other and can increase the effectiveness of each other's work when collaboration works effectively.

TANZANIA

The legal frameworks which established CAG, PCCB and DPP are summarized in the table below:

TABLE 1

Area	Controller and Auditor General (CAG)	Prevention and Combating of Corruption Bureau (PCCB)	Director of Public Prosecutions (DPP)
Legal Mandate	The CAG's mandate is provided for under Article 143(2) of the Constitution and further elaborated under sections 5 (c), 9, 10, 11 and 12 of the Public Audit Act, Cap. 418 (hereinafter 'the PAA'), and other legislations including the Public Finance Act, Cap. 348, the Local Government Authority Finance Act, Cap. 290, the Public Audit Regulations, GN. 47 of 2009 (hereinafter 'the Public Audit Regulations') and the Public Finance Regulations, 2001.	The PCCB was established under Section 5 of the Prevention and Combating of Corruption Act 2007 Section 3 of the Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan-1999 makes provision of a creative partnership	The DPP's mandate is provided for in the National Prosecution Act under sections 16 (1), (2), (3) and (4)

Scope	The National Audit Office of Tanzania (NAOT) is the Supreme Audit Institution of the United Republic of Tanzania headed by the Controller and Auditor General (CAG). The NAOT conducts auditing in ministries, departments, central government, local government, government owned corporations, institutes and public agencies. The NOAT's oversight functions in public finance and procurement were strengthened in 2001 when it widened the scope of audit to include among others value for money audits. Its independence is guaranteed by the constitution and the budget is determined by the executive. The CAG examines, inquiries into and audits the accounts submitted to him as required under the Public Finance Act, Local Government Finances Act and any other written laws and perform any other functions which he is authorized to perform by or under this the Act. Constitution of the United Republic of Tanzania 1977, amended 2005 The functions of the CAG are: a) On behalf of the National Assembly, examine, inquire into and audit the accounts submitted to him as required under the Public Finance Act, Local Government Finances Act and any other written laws and perform and other functions which he/she is authorized under the Act. b) In exercising his/her functions of inquiry, examination and audit of accounts, the CAG shall, in addition to satisfying himself/herself as to the matters specified in that behalf in the Constitution and any other written law, satisfy himself/herself that: (i) all accounts referred have been kept in accordance with generally accepted accounting principles as required by relevant laws. (ii) all reasonable precautions have been taken to safeguard collection of revenue and the receipt, custody, disposal, issue and proper use of public property and that laws, directions and instructions applicable thereto have been duly observed.	(i) The PCCB was established as an independent body, with power to "investigate and, subject to the directions of the DPP", mount prosecutions and is thus mandated with prevention and combatting corruption in the public and private sectors (section 7 PCCA). (ii) It oversees and coordinates the implementation of corruption prevention policies and is responsible for increasing and disseminating knowledge about corruption prevention. (iii) The Prevention and Combatting of Corruption Act, 2007 provides an institutional and legal framework necessary for prevention and combating corruption by examining and advising on practices and procedures of public, parastatal and private organisations, in order to facilitate the detection of corruption or prevent corruption; disseminating information to the public on evils and effects of corruption and corrupt practices as well as negative traditions and usage; cooperating and collaborating with local and international institutions, agencies or organisations in the fight against corruption; promote and foster public support in combating corruption; and investigate and prosecute offences relating to corruption. Director of Public Prosecutions, prosecute offences under this Act and other offences involving corruption. (iv) The Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan makes provision of a creative partnership between government and civil society including the private sector, professions and religious organisations in fighting corruption.	(i) The DPP have the powers to do all things that are necessary to be done for the purpose of performing the functions of the Service including the coordination of criminal investigations. (ii) The DPP may require any authority mandated with investigative functions to investigate any criminal allegations that have come to the DPP's knowledge and furnish the DPP with a report on the result of such investigation. (iii) The DPP may order that a State Attorney coordinate an investigation of a crime and every investigating officer shall comply with the order. (iv) The DPP shall regularly visit places where inmates are kept such as prisons, police cells and remand homes for purposes connected to the administration of criminal justice. (v) The PCCB investigate and, subject to the directions of the DPP, prosecute offences and other offences involving corruption. (vi) Prosecutions are now carried out by the DPP, rather than by the police as previously. This both professionalises the prosecution service and ensures its independence from the investigating agency.

Area	Controller and Auditor General (CAG)	Prevention and Combating of Corruption Bureau (PCCB)	Director of Public Prosecutions (DPP)
	c) All expenditure of public monies has been properly authorized and applied to the purposes for which they were appropriated. d) Economy, efficiency and effectiveness have been achieved in the use of public resources. Public Finance Act, Cap. 348, Section 32 (2) spells out the functions of the Internal Auditor General namely: Auditor General shall- (a) scrutinize and compile audit reports from Ministries, Department, Government Institutions, Regions, Local Government Authorities, executive agencies and donor funded projects and shall prepare a summary of major audit observations and recommendations and submit the same to the Paymaster General for further action (b) undertake continuous Audit Risk Management; (c) develop and supervise the implementation of Internal Audit Strategy; (d) develop, implement and review Annual Audit Programme. Local Government Authority Finance Act, Cap. 290, Section 51 (1) states that the auditor shall make and sign a report to the local government authority on the accounts and the annual balance sheet and statement or abstract, and one copy each of the report together with the annual balance sheet and statement or abstract or a copy of it shall be sent to the Minister, the Regional Commissioner and the Director who shall table the report before the council. Public Audit Regulations, GN. 47 of 2009, part IV (hereinafter 'the Public Audit Regulations') spells out the power of the Controller and the Auditor General. Public Finance Regulations (Amendment) Regulations, 2002, regulation 34 (3) states that the internal audit service unit shall submit the report directly to the Internal Auditor General where the accounting officer or audit committee has not reviewed the report five days before expiry of the prescribed time.		

Area	Controller and Auditor General (CAG)	Prevention and Combating of Corruption Bureau (PCCB)	Director of Public Prosecutions (DPP)
Collaboration	Section 27 of the Public Audit Act, Cap. 418 requires an Officer of NAOT who comes across a suspicion of fraud or related offence to report such incidence to CAG who shall examine the same, and upon determination, report the same to investigative organ for investigation (including PCCB) and copy to Director of Public prosecution.	Section 3 of the Tanzania-National-Anti-Corruption-Strategy-and-Action-Plan-1999 makes provision of a creative partnership between government and civil society including the private sector, professions and religious organisations in fighting corruption.	(i) Section 21 of the Economic and Organized Crime Control Act Personnel for investigation asserts that the investigation of all economic offences reported to the police shall be conducted by police officers, with the assistance of such public officials or category of public officials as may be designated by the Director of Public Prosecutions after consultation with the Director of Criminal Investigation.

EXECUTIVE SUMMARY

a) Section 27 of the Public Audit Act, Cap. 418 (PAA) requires an Officer of NAOT who comes across a suspicion of fraud or related offence to report such incidence to CAG who shall examine the same, and upon determination, report the same to investigative organ for investigation (including PCCB) and copy to Director of Public prosecution.

b) Prosecutions are now carried out by the DPP, rather than by the police as previously. This both professionalises the prosecution service and ensures its independence from the investigating agency. Overall, the legal sector remains weak, and is itself considered to be corrupt (UN, 2019).

c) Tanzania has ratified the United Nations Convention against Corruption and the African Union Convention on Preventing and Combating Corruption.

d) The Public Audit Act, 2008, does not specifically make direct reference to SAI and ACA collaboration (information sharing and engagement with other institutions), however, Section 16 asserts, that in carrying out the responsibilities of AG and in the performance of his function, the Controller and Auditor-General may engage an expert or specially qualified person, whether or not that person is a public officer for the purpose and on such terms and conditions as may be agreed.

e) Beyond having areas of shared interest, CAG, PCCB and DPP also complement each other and can increase the effectiveness of each other's work when collaboration works effectively.

f) All entities are bound by the Enhanced National Anti-Corruption Strategy and Action Plan (NACSAP III), launched in 2017.

REPUBLIC OF UGANDA

The legal frameworks which established the OAG, IGG and DPP are summarized in the table below:

TABLE 1

Area	Office of Auditor General (OAG)	Inspector General of Government (IGG)	The Office of the Director of Public Prosecution (ODPP)	Public Procurement and Disposal of Public Assets Authority (PPDA)
Legal Mandate	Article 163 of the Constitution of the Republic of Uganda 1995 (as amended) creates the position of AG Section 13 of the National Audit Act 2008 defines the functions of the AG	Chapter 13 and 14 of the Constitution of the Republic of Uganda (as amended) establishes the office of the IG and its functions. Section 8 of the IGG Act, 2022 defines the functions of IG. Section 9 of the IG Act, 2002 defines the jurisdiction of the IG in execution of its anti-corruption role. Section 12 of the IG Act, 2002 defines the general powers of the Inspectorate. Section 14 of the IG Act, 2002 defines the special powers of the Inspectorate. Section 3 of the of the Leadership Code Act 2022 (as amended) provides that IG shall enforce the Code. Section 2, 3 and 4 of the Anti-Corruption Act of Uganda of 2009 defines the issue of different acts of corruption, corrupt transactions with agents and corruptly procuring tenders.	Article 120 (1) the Constitution of Uganda states that there shall be a Director of Public Prosecution.	PPDA is established by the PPDA Act 2003 (as amended) Section 7 of the Public Procurement and Disposal of Public Assets Act 2002 (as amended) defines the functions of the PPDA

Scope	(i) The mandate of the Auditor General is to audit and report on the public accounts of the country and to conduct value for money audits for any projects involving public finances. (ii) The OAG's vision is to be an effective and efficient supreme audit institution in promoting public accountability. (iii) By auditing the country's public accounts, the OAG can identify how public finances are being utilized, thereby facilitating the detection of possible corruption activities (iv) The AG audit and report on the public accounts of Uganda and on all public offices including the courts, the central and local government administrations, universities and public institutions of like nature, and any public corporation or other bodies organisations established by an Act of Parliament; and (v)The mandate of the AG is further operationalized by the National Audit Act 2008 (NAA 2008) which specifies the types of audits carried out by the AG (special audits and investigations, financial, value for money audits and other audits such as gender and environment audits in respect of any project or activity involving public funds) and any other audit that the AG might deem necessary (vi) Every year, the OAG presents an annual performance report which details the audit findings. Furthermore, the OAG carries out value for money audits and makes reports with appropriate recommendations. Reporting to Parliament, the OAG recommended that allegations of corruption be investigated, and culprits be given deterrent punishments.	(i) The IG Act defines the roles of the officials in the inspectorate, the procedure for executing their duties, and the offences associated with failing to co-operate with the IGG's office. (ii) The functions of the IGG are expanded under section 8 of the IGG Act to include enforcement of the Leadership Code of Conduct; investigation of the conduct of any public officer that may be related to abuse of office; taking measures for the detection and prevention of corruption in public offices; and investigation of any matter that falls under its mandate. (iii) The IG submits a report to Parliament every six months, detailing the institution's work and offering appropriate recommendations, and also has additional functions as an ombudsman (iv) It has established a hotline through which the public can report corruption cases anonymously. (v) The Anti-Corruption Act is the main statute relating to the prevention and combating of corruption in Uganda. It provides for a greater number of corruption offences and other related matters. The Anti-Corruption Act defines corruption, sets out corruption offences and their penalties, recognises the roles of the Director of Public Prosecutions and the Inspector General of Government to prosecute corruption offences, and offers remedies to the victims of these offences. In addition to the corruption crimes specified in UNCAC, the Anti-Corruption Act establishes other corruption crimes, including sectarianism and nepotism. Section 9 of the IG Act, 2002 defines the jurisdiction of the IG in execution of its anti-corruption role. The jurisdiction of the Inspectorate shall cover officers and leaders serving in the following offices, namely a government department; undertaking or	(i) The DPP has a mandate over all prosecutions in the country, including cases of corruption and bribery. It does not have the power to conduct investigations, but it can direct the police to investigate any information of a criminal nature and initiate criminal proceedings against any person in any court except a court martial. (ii) The DPP works in close collaboration with the Police Criminal Investigation Department and with the judiciary. Its director is appointed by the president on the recommendation of the public service and with the approval of parliament. It is not perceived to be a corrupt institution but faces major capacity challenges (Anti-corruption Resource Centre, 2009).	(i) To regulate policies and regulate procurement and disposal practices in respect of all procuring and disposing entities. (ii) Administer and enforce compliance with all the provisions of the Act, regulations and guidelines through: a. Conducting periodic inspections of the records and proceedings of the procuring and disposing entities. b. Conducting of procurement or disposal audits during the bid preparatory processes, contract audits during the execution of an awarded bid, and performance audit after the completion of the contract in respect of any procurement or disposal. -

		service; a statutory corporation or authority; the Cabinet; Parliament; a court of law; the Uganda Police Force; the Uganda Prison Services; a government aided school, college or other institution of learning that accesses public funds; the Uganda Peoples' Defence Forces; the Local Defence Force; a local government council or local government unit or a committee of such council or unit; a council, boards, society or committee established by law for the control and regulation of any profession; a public commission, association or similar body whether corporate or not, established by or under any law; national security organisations including Internal Security Organisation (ISO); any other person, office or body that administers public funds on behalf of the public. Section 12 of the IG Act, 2002 defines the general powers of the Inspectorate. For the purposes of performing its functions under this Act, the Inspectorate shall have the following powers: (a) to authorise in writing any officer under its charge to conduct an inquiry or investigation into an allegation of corruption, abuse of office and neglect of duty, and any other aspect that the Inspectorate is empowered to investigate into; (b) to require a public officer or any other person to answer questions concerning his or her duties or those of another person: (c) to require any person in charge of a public office to produce or furnish within a specified time, any document or certified true copy of such document which is in his or her possession or under his or her charge; and (d) to do any other thing necessary for the performance of the functions of the Inspectorate under this Act		

		Section 14 of the IG Act, 2002 defines the special powers of the Inspectorate. (1) The Inspector-General or a Deputy Inspector-General may, by order signed by him or her authorise an officer of the Inspectorate or any other competent person under the control of the Inspectorate to investigate any bank account, purchase account, share account, expense account or any other account, or any safe or deposit box in a bank, or any transaction for the purposes of this Act. (2) An order made under subsection (1) of this section shall be sufficient authority for the disclosure or production by any person of information, accounts, documents or articles as may be required by the officer and the collection and taking of any oral and documentary evidence by the authorised officer or person. (3) An order made under this section may direct the suspension of all operations in respect of the account against the holder of the account or any other person or the stopping of any transaction subject to such conditions as the Inspector-General or Deputy Inspector-General may specify. (4) Any person who wilfully and unlawfully refuses to comply with an order issued under this section, commits an offence and is liable on conviction, to a fine not exceeding one hundred fifty currency points or imprisonment not exceeding three years or both. (5) The Inspectorate shall have power to investigate, cause investigation, arrest, cause arrest,		

Area	Office of Auditor General (OAG)	Inspector General of Government (IGG)	The Office of the Director of Public Prosecution (ODPP)	Public Procurement and Disposal of Public Assets Authority (PPDA)
		prosecute or cause prosecution in respect of cases involving corruption, abuse of authority or of public office. (6) The Inspector-General may, during the course of his or her duties or as a consequence of his or her findings, make such orders and give such directions as are necessary and appropriate in the circumstances. (7) The Inspectorate shall, when enforcing the Leadership Code of Conduct, have all the powers conferred on it by this Act in addition to any other powers conferred by law. (8) Notwithstanding any law, the Inspectorate shall not require the consent or approval of any person or authority to prosecute, or discontinue proceedings instituted by the Inspectorate. (9) In all cases prosecuted by the Inspector General of Government, he or she shall exercise the same powers of appeal as exercised by the Director of Public Prosecutions.		
Collaboration	Section 40 of the National Audit Act, 2008, states that the Auditor General may, in the performance of his or her functions under this Act, engage the services of or work in consultation with professional or technical experts or consultants, whether in the public service or not, to enhance the performance of the Office of the Auditor General	16(3) of the IG Act, 2002 states that Inspectorate may in the performance of its functions under this Act and on such terms and conditions as the Inspectorate may determine, engage the services of or work in consultation with professional or technical experts or consultants whether in the public service or not, to enhance the performance of the Inspectorate.	Section 107 of The Money Laundering Act, 2013 refers to the request for mutual legal assistance. A competent authority in Uganda may make a request to a competent authority of another state for legal assistance related to a civil, criminal or administrative investigation, prosecution, proceedings or enforcement of court orders in accordance with the law	The three institutions OAG, IG and PPDA came together in 2014 to form a collaboration to improve coordination and harness synergies to strengthen accountability in Uganda.

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EXECUTIVE SUMMARY

a) The Anti-Corruption Act is the main statute relating to the prevention and combating of corruption in Uganda. Enacted on the 25 August 2009, it repealed and replaced the Prevention of Corruption Act, 1970, to provide for a greater number of corruption offences and other related matters. The Anti-Corruption Act defines corruption, sets out corruption offences and their penalties, defines the roles of the Directorate of Public Prosecutions and the Inspector General of Government to prosecute corruption offences, and offers remedies to the victims of these offences. In addition to the corruption crimes specified in UNCAC, the Anti-Corruption Act establishes other corruption crimes, including sectarianism and nepotism.

b) The National Audit Act, 2008, section 40 asserts that the Auditor General may, in the performance of his or her functions under this Act, engage the services of or work in consultation with professional or technical experts or consultants, whether in the public service or not, to enhance the performance of the Office of the Auditor General.

c) Section 16(3) of the IG Act, 2002 states that Inspectorate may in the performance of its functions under this Act and on such terms and conditions as the Inspectorate may determine, engage the services of or work in consultation with professional or technical experts or consultants whether in the public service or not, to enhance the performance of the Inspectorate.

d) In celebration of the International Anti-Corruption Day, State House Anti-Corruption Unit was launched by H.E the President of the Republic of Uganda in December 2018, to supplement the existing anti-corruption institutions. The unit was created in response to global and regional reports featuring Uganda as “a country infested with corruption”. The State House Anti-Corruption Unit (SH-ACU) was established to act as a catalyst for the speedy resolution of corruption complaints reported to the office of the President (SH-ACU, 2023). The Unit’s mode of operation is to receive and act on complaints of corruption a reported by citizens. Equipped with hotlines and an online portal through which anonymous complaints may be lodged, the Unit has a structure that encourages whistleblowers to lodge corruption complaints. Since its establishment, it has carried out major operations at government departments about which there was public outcry regarding the existence of corruption (Asiimwe, 2021).

e) The Public Procurement and Disposal of Public Assets Authority (PPDA) is an independent agency established by an Act of Parliament in 2003 as the principal regulatory body for public procurement and disposal, with the roles of ensuring application of fair, competitive, transparent, non-discriminatory and value for money procurement and disposal standards and practices, sets standards for procurement and disposal systems, monitor compliance of entities, build capacity among others. that sets the rules and regulations for procurement. Open domestic bidding methods is the rule and sole sourcing is legally limited. It has the power to blacklist corrupt providers and maintains a list of suspended providers. A register of providers has been established to ensure that data is available and open to all stakeholders involved in procurement processes. The PPDA has also introduced a complaints mechanism. Despite its comprehensive mandate, the PPDA, like many other government institutions, is both under-staffed and under-resourced.

f) On the issue of collaboration relating to knowledge and capacity building, in Uganda, the Joint Stakeholder Engagement Committee consists of members from the Inspectorate of Government, the Public Procurement and Disposal of Public Assets Agency and the Office of the Attorney General with a background in education and communication. The Committee is responsible to coordinate joint stakeholder engagements, develop joint training material on topics of transparency, accountability and anti-corruption for civil society organizations and the media. The Committee also developed handbooks on topics of transparency, accountability and anti-corruption and short videos on topics of transparency, accountability and anti-corruption.

g) Relating to other initiatives, the GIZ hosts a Peer-to-Peer Learning Alliance of three African ACBs, including the Namibian Anti-Corruption Commission (ACC), the Kenyan Ethics and Anti-Corruption Commission (EACC) and the Ugandan Inspectorate of Government (IG). By enabling transnational peer-to-peer learning, the Alliance supports its members in contributing to more effective prevention and combating of corruption as part of and within their mandate of their respective anti-corruption authorities. The Alliance facilitates mutual exchanges, benchmarking visits and trainings to develop technical capacities and collaborative capabilities of its peers.

h) Beyond having areas of shared interest, the OAG, IG and ODPP also complement each other and can increase the effectiveness of each other’s work when collaboration works effectively.

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