



OFFICE OF ANTICORRUPTION AND INTEGRITY

FORENSIC ACCOUNTING WORKSHOP

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Session Objective



Identify and classify integrity violations



- Why are we here?
- What are the common objectives of SAIs and OAI?
- What are integrity violations and how do we classify them?



Why are we here?

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Why are we here?

Forestry Sector Project



Unfinished building

Missing meter in the meter box

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ADB

Transport Sector Project



Washed out approach of bridge

Rural Development Project



Poor workmanship of a retaining wall, causing collapse – lack of mortar

*Community-Based Irrigation
Services Sector*

Worms found in the muddy well

**Non- operational water pump
due to non-maintenance
mechanical problems**



Rural Development Project



Slope improperly cut & no drains constructed



Drain made by local residents

Rural Infrastructure Project



Defective work on gabion boxes

Hospital Project



Substandard work

Hospital Project

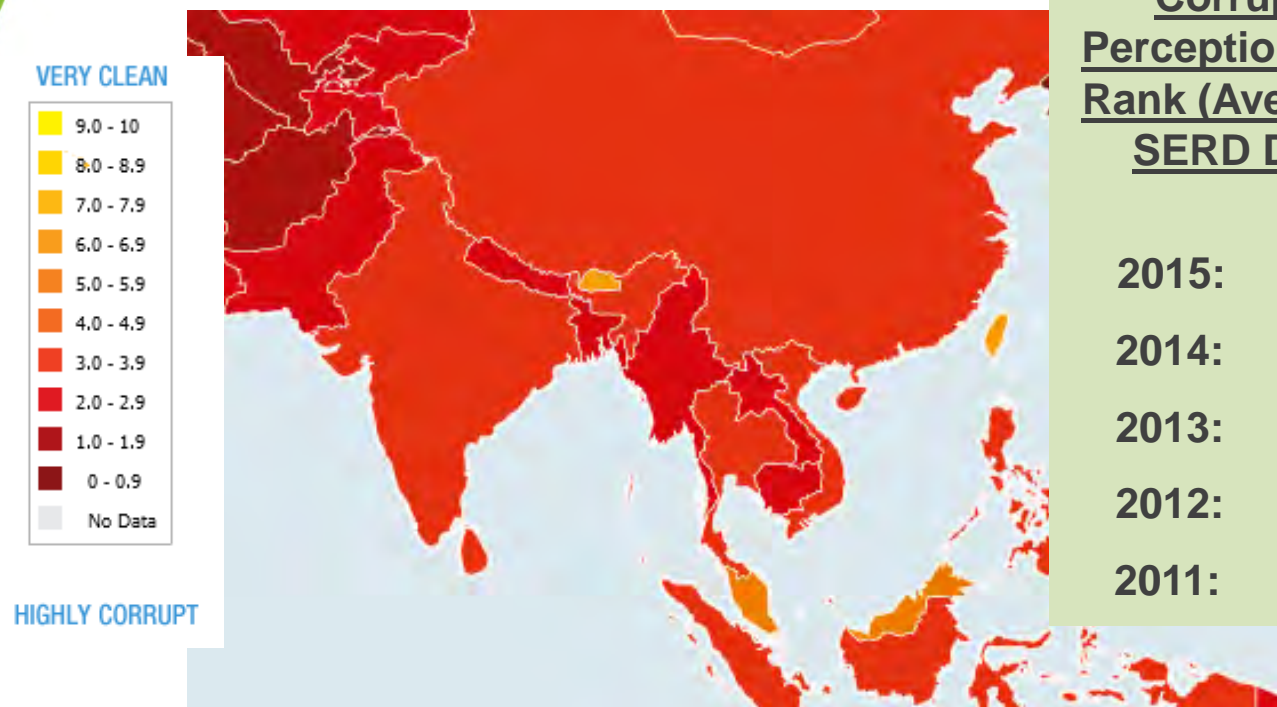


Half-built

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Transparency International Corruption Perceptions Index and ADB Poverty Rates

The cleaner the country from corruption, the fewer people are below the poverty line.



<u>Corruption Perceptions Index Rank (Average for SERD DMCs)</u>	<u>Proportion of Population Below Poverty Line (Average for SERD DMCs)</u>
2015: 115	2015: -----
2014: 122	2014: -----
2013: 126	2013: 18.0
2012: 131	2012: 19.8
2011: 131	2011: 21.1

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Vicious Circle



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Corruption and Human Resources and Development

**% OF POPULATION
WHO PAID A BRIBE
IN THE PAST YEAR****

LESS THAN 30%

30% - 60%

MORE THAN 60%

WOMEN DYING IN CHILD BIRTH

Average maternal mortality rate per
100,000 live births in 2010.



57 women

220 women

482 women

YOUNG PEOPLE WHO CAN'T READ

Illiteracy rate of 15-24 year olds
(%) in 2010/2011.



3%

8%

11%

PEOPLE WITHOUT TOILETS

Proportion of the population who did
not have access to sanitation in 2011.



11%

44%

61%

Source: Transparency International

Why are we here?

Summary

- Fraud and corruption results in incomplete, sub-standard, or undelivered project outputs
- Corruption is linked to poverty, failure of public service delivery, and human underdevelopment