



60 Years of Excellence: The Administrative Control Authority's Legacy New Horizons for Corruption Prevention



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60 Years of Diligent Work to Combat Corruption

The Administrative Control Authority celebrates its anniversary on the 25th of June each year. On this day, the Authority's leadership meets with its employees and members to reflect on this extensive history, celebrate significant achievements, honor successive generations of exemplary leaders and teachers, and review the work accomplished over the past year. They also propose and discuss future plans and objectives for the coming year. The celebration at the esteemed Administrative Control Authority is not a mere superficial event, but rather a thorough and methodical analysis of past efforts and a sharp look towards the future. On its anniversary, May the Administrative Control Authority remain effective, progressive, and bright.

Internal Audit as an Effective Means for Corruption Prevention

Activating the role of internal auditing is a crucial pillar for implementing governance systems within various entities and institutions, especially in the state's administrative apparatus. Internal auditing works to close gaps, improve working conditions, eliminate negative aspects of work deficiencies, identify flaws in administrative, technical, and financial systems, and address actions targeting the integrity of public duties and services, thus reflecting positively on protecting and preserving public funds.

Concept of Internal Audit:

The Institute of Internal Auditors (IIA) defines internal auditing as "an independent, objective activity that provides assurance and consulting services aimed at adding value to an organization and improving its operations. This activity helps an organization achieve its objectives by adopting a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes."

Internal auditing aims to ensure the accuracy of operational information, identify and manage risks, ensure compliance with laws, regulations, and instructions, verify the achievement of targets according to performance indicators, and ensure the best use of resources efficiently and economically. The independence of the internal audit function is a crucial condition for achieving its objectives.

Internal audit systems are widely recognized for their ability to identify and manage risks within companies and various banking units. Similarly, their importance is evident in the administrative units of the state and different government entities.

The Concept and Role of Internal Audit Units in Government Entities:

In 2017, the Administrative Control Authority proposed the establishment and organization of internal audit units. The proposal was reviewed by the Cabinet and several partners, including the Ministry of Planning and Economic Development, the Central Agency for Organization and Administration, and several specialized consultants. The diagnostic study of the internal

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control system in the cooperating entities—such as the Ministry of Planning and Economic Development, the Ministry of Finance, and the National Council for Women—highlighted the essential relationship between the internal audit function, governance, and the internal control system. Achieving the objectives of internal audit units and governance relies on enhancing the internal control system with its various components, supporting the existence of an effective and efficient internal control system within the government entity.

Internal audit units in government entities play a role in supporting decision-makers by determining the dimensions of situations within entities and assessing the effectiveness of institutional internal control. This enables the appropriate decisions to be made to improve performance.

Responsibilities of the Organizational Division for Internal Audit, Governance, and Training of its Members:

In the context of defining the organizational division for internal audit and governance, the Prime Minister's Decision No. 1146 of 2018 was issued regarding the establishment of certain organizational divisions in the administrative units of the state that specialize in internal audit. The head of the Central Agency for Organization and Administration is to issue the necessary decisions to establish the organizational divisions specified in the administrative units of the state.

In implementation of the mentioned Prime Minister's decision, the head of the Central Agency for Organization and Administration issued Decision No. 54 of 2020 to establish an organizational division for internal audit and governance within the administrative units of the state as follows:

1- Objective of Establishing Internal Audit and Governance: The decision specifies the objective of establishing internal audit and governance as protecting state funds and enhancing principles of transparency, integrity, and accountability in the unit's operations through the following:

- Ensuring the protection of the unit's funds, properties, and resources of all kinds.
- Ensuring the effectiveness of administrative, financial, and technical operations and procedures, and the smooth functioning of the unit.
- Enhancing compliance with legislations, regulations, instructions, policies, and plans mandatory for the unit.
- Supporting governance principles and applying internal audit values and standards.
- Contributing to strengthening the state's efforts in preventing corruption.

2- Responsibilities of Internal Audit and Governance: The decision outlines the responsibilities of internal audit and

governance, which include:

- Conducting periodic and sudden audits on functional affairs, records, and files, verifying the correct application of applicable laws.
 - Providing corrective proposals for the unit's operations to avoid errors or violations, ensuring improved performance levels and efficiency.
 - Preparing periodic reports with the results and observations of audit activities in other departments within the unit, to be presented to the competent authority.
 - Reviewing compliance with administrative and financial decisions, circulars, and publications.
 - Reviewing the consistency and adequacy of current working procedures.
 - Ensuring the accuracy and correctness of financial audit procedures during and after disbursement using samples and comprehensive checks.
 - Reviewing the efficient use of financial and material resources to ensure the protection of the unit's funds and properties.
 - Reviewing compliance with the constitution, laws, regulations, policies, programs, approved instructions, and the code of conduct, as well as instructions from the competent authority and relevant entities.
 - Reviewing the unit's strategic, executive, and operational plans to ensure their effectiveness.
 - Reviewing compliance with contracts, agreements, and cooperation protocols in which the unit is a party.
 - Conducting periodic and unexpected inspections of all the unit's activities to ensure smooth workflow.
 - Conducting periodic and sudden inventories of storerooms, assignments, warehouses, and mechanical fleets, ensuring the accuracy of their ledgers, records, documents, and applied procedures.
 - Submitting periodic reports to the Administrative Control Authority on the unit's activities, with immediate reporting upon discovering any criminal offense, financial or administrative violation, fraud, or misappropriation of public funds, and fulfilling the tasks assigned by the Authority.
- 3- Training Initiatives by the Egyptian Anti-Corruption Academy
- Starting in January 2024, the Egyptian Anti-Corruption Academy, in collaboration with several partners, conducted 10 training courses for the cadres of internal audit and governance units in the administrative apparatus, training 353 trainees from 59 entities. Additionally, in May 2024, 270 cadres from various youth and sports directorates were trained via remote electronic training methods. The academy aims to organize a range of basic, advanced, and

Administrative Control Authority Building in the New Capital City

Continuing the educational efforts previously implemented, such as holding seminars, various events like workshops and lectures, participating in the Cairo International Book Fair, and publishing the cultural magazine "Conscience of the Nation" over three consecutive years, the academy has progressed to issuing a peer-reviewed scientific journal titled "Governance, Preventing and Combatting Corruption" This journal is the first of its kind

high-level training courses for internal audit personnel across the republic to enhance their skills.

The Administrative Control Authority, supported by its partners, continues to strive in selecting and qualifying internal audit personnel as a key measure to implement corruption prevention and deterrence procedures. This effort aims to improve the capabilities of entities to perform their tasks efficiently and smoothly, enhance service delivery to citizens, and identify corruption risks to enable effective counteraction by administrative or regulatory authorities. This requires cultivating a culture of acceptance for these units among government leaders and employees, recognizing the complementary roles rather than conflicting ones. To sum up, the Administrative Control Authority and its partners are actively working to address this challenge and create a positive work environment to achieve the desired goals under the motto "Towards a Societal Culture Against Corruption."

Launch of the Scientific Journal "Governance, Preventing and Combatting Corruption"

Driven by the vision of the Administrative Control Authority, the Egyptian Anti-Corruption Academy believes in developing methods to combat corruption and activate prevention procedures based primarily on raising awareness and culture among citizens through a scientific approach. Continuing the educational efforts previously implemented, such as holding seminars, various events like workshops and lectures, participating in the Cairo International Book Fair, and publishing the cultural magazine "Conscience of the Nation" over three consecutive years, the academy has progressed to issuing a peer-reviewed scientific journal titled "Governance, Preventing and Combatting Corruption" This journal is the first of its kind at the continental and regional level, adhering to the highest standards of quality in scientific publishing. It serves as a platform for modern, innovative thought and a forum for specialists and researchers in governance and corruption prevention fields. The goal is for the journal to aid researchers in presenting their refined scientific work at local, regional, and international levels, supporting the objectives of the National Anti-Corruption Strategy and contributing to the state's efforts to achieve Egypt's Development Vision (2030).

And the journey continues!

