

**Deterring Municipal Corruption through Auditing Institutions and Practice Innovations:
A Design-Focused Case Study from Brazil**

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Speaker:

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Abstract:

The wrongful exercise of authority over the use of public money is a major deficit of public governance in many countries. As a tool of public governance, auditing is often directed against public office-holders' corrupt activities and behaviour. This paper seeks to advance knowledge about applying auditing for this purpose. It clarifies two broad necessities of auditing-against-corruption: (a) preventing and detecting the corrupt activities and behaviour of a target population of public office-holders; and, (b) forestalling political pressure against the audit agency's independence in government and/or the professional discretion of its auditing staff. These twin necessities of auditing-against-corruption do not sit easily together, which poses a challenge for audit agency leadership. The paper shows how these characteristic challenges of auditing-against-corruption can be overcome through a case study of a nation-wide auditing programme of Brazil's Controller-General Office, where the target population was top local government office-holders. The case analysis can be used as a design precedent for programme implementation and organisational leadership in other settings where auditing-against-corruption is the part of the audit agency's strategy.