Provision of Auditor Assurance on Controls over Bribery

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Background

- Genesis of the project
- Ownership of reporting by management and auditors
- Transparency International, World Economic Forum, Big 6 Accountancy Firms
- Some existing precedents/Self evaluation and the TI Set
- Independent challenge and reporting
Building on International Standards on Assurance Engagements 3000

- Control objectives
- Framework could include
- Global approach subject to professional accountability
- Assertions
- Criteria
- Building on Codes such as BPCB as a benchmark
- 2 levels of reporting
Steps taken to date

- Establishment of working party
- Development of framework elements
- Refinement of elements
Issues

Reasonable versus Limited assurance

Usability of this kind of reporting

Degree to which assurance reporting would spur improved control

Next steps