



- ✚ A **Organização das Nações Unidas** destaca o papel da IGF na promoção da ética e na prevenção da fraude e corrupção nos seguintes termos: *“Notably, IGF as an internal audit authority, plays an active role in promoting ethics and preventing fraud and corruption in the public sector”*. *In Conference of the States Parties to the United Nations Convention against Corruption, 10 December 2018.*



Comissão Europeia

- ✚ A **Comissão Europeia** recomendou às Autoridades de Auditoria dos restantes Estados Membros a adoção de boas práticas utilizadas pela IGF:
 - No relatório final do grupo de trabalho apresentado no Comité Técnico das Autoridades de Auditoria, afirma-se: *“...In Portugal the Audit Authority has a preventive role to improve the quality of the internal control systems and risk based approach. There is an early warning approach which focuses on the identification of risks...An example of the preventive role of audit in Portugal is related to the Simplified Cost Options approval procedure...The AA fully respects the International Auditing Standards and professional ethical principles...”*. *In European Commission and Member States’ Audit Authorities Information Note, Technical Meeting between the Audit Authorities and the European Commission, 11/12/2018.*
 - No domínio da estratégia de controlo de qualidade dirigida a robustecer a opinião anual de auditoria sobre todos os Programas Operacionais dos fundos europeus, afirma-se: *“Good examples: PT peer to peer quality control systems for all audit work in line with International Standard on Quality Control (ISQC 1), andPT diligent quality checks of external auditors in line with the Guidance Note on the Concept of Reliance on the Work of Other Auditors...”* *In Reflection Group “Quality Review and systemic analysis of reasons for dropped findings”, Annual Meeting of the European Audit Authorities - The Homologues Group, 26/09/2017.*
- ✚ A **Comissão Europeia** classificou os resultados da IGF-Autoridade de Auditoria no controlo dos fundos europeus como: *“very clear, very detailed and very professional”*. *In Comunicação dos resultados da avaliação, 08/03/2016.*