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**Anti-Corruption Watchdogs in Italy: A Structural and
Comparative Analysis of Two Independent Oversight Institutions**

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1 Introduction

The goal of this thesis is to examine and compare the current structure of Independent Oversight Institutions in Italy, specifically considering them as anti-corruption watchdogs. Through the description of theoretical concepts, in particular regarding the ideal structure of a watchdog as an accountability institution, a comparison can be drawn between the two Italian anti-corruption watchdog institutions: the National Anti Corruption Authority (ANAC) and the Court of Auditors (Corte dei Conti). These two public institutions will be analysed individually, to determine how well they conform to the ideal standards of an effective accountability institution, and in comparison with one another, to understand how they compare, interact with one another and with other institutional bodies. The research question can consequently be narrowed down to: “How do the two main Italian anti-corruption watchdog institutions compare and interact in terms of their internal and external structures, through their respective accountability powers?”.

The ANAC and the Court of Auditors are mainly studied from a legislative perspective and rarely in terms of their accountability, effectiveness or social impact through literature. This thesis aims to contribute to the field by describing the two institutions in their role of accountability watchdogs, chiefly using relevant theoretical literature and examining them through their accountability powers. The analysis will be of a qualitative nature, studying documentation from the institutional websites and commenting on the results in light of the theoretical literature.

Italy is notoriously a country that has historically had repeated problems with corruption. Scandals that derive from corruption emerge frequently and have led the Mediterranean peninsula to “earn” the reputation of being an innately corrupt country. Corruption has been trickling down on a bureaucratic and institutional level for years, so it is not restricted to one sector in particular (Smacchia, 2018). Moreover, corruption doesn't solely derive from organised crime, but greatly from single individuals or small groups of them.

The problems with corruption are still an issue that a State such as Italy needs to continue to tackle. Corruption in its most basic form involves any case of spending public funds, without an obligation to answer for the action or without transparency (Massotti, 2015). Italy is statistically a state with a relatively high level of corruption, especially in the public sector. In order to exemplify this notion, the peninsula ranks 53rd out of 180 sovereign states, with a score of 52 out of 100 on Transparency International's Corruption Perceptions Index

(Transparency International, 2018). This figure clearly depicts the struggle Italy is going through in facing the issue, when comparing it to other states with similar economic and demographic conditions, even though the Mediterranean peninsula appears to have been improving slowly over the past years.

Part of this improvement can be owed to the work of Independent Oversight Institutions in Italy, informally known as “watchdog” institutions. These institutions embody the focus of this thesis as one of the main tools to be used against corruption, specifically in their role of accountability institutions. They generally take the form of Anti Corruption Agencies, Ombudsmen or Auditor Generals and they represent some of the pillars that lie between the people and national integrity, preventing the latter from collapsing upon the former, thus promoting sustainable development (Dye & Stapenhurst, 1998). These institutions promote accountability and transparency on a financial and governmental level, taking on a key role in monitoring and controlling corruption (Dye & Stapenhurst, 1998). Ensuring greater accountability is in fact an effective strategy to curb corruption (Dye & Stapenhurst, 1998) and among the best existing tools to hold executive bodies accountable are watchdog organisations. Moreover, greater accountability boosts citizen trust in the government and its institutions through information conveyance, a matter for which Italy has a vast margin of improvement, as levels of trust are constantly below 40% (Termometropolitico, 2019).

The mentioned institutions are also known as Independent Integrity Agencies, and are crucial organisations in the process of promoting transparency and accountability in the public sector. These specialised agencies favour integrity and limit corruption, playing a key role in promoting good governance (Head, 2012). Not only do they foster an environment and a culture of transparency and accountability, but they also result in effectively tackling corrupt activities by avoiding conflicts of interest (Head, 2012). In order to function correctly, these agencies need to evolve in the context of a democracy in which accountability and transparency are well incorporated in public sector systems and political leadership is focused on supporting these values (Head, 2012).

The Italian Independent Integrity Agency is the National Anti Corruption Authority (ANAC thereafter), which is responsible for overlooking public institutions to prevent and combat corruption in public administration, in organisations that collaborate with the latter through the promotion of transparency in managerial procedures and supervising public contracts or task assignments (ANAC, 2019). As will be explained in detail, this agency has taken on a major

role in curbing corruption ever since its birth, by being placed at the centre of a vast system, posed to work in a coordinated manner with other actors against corruption.

The ANAC, which was founded in 2012, has been gradually granted more power and responsibility since its birth due to the increasing need for an independent oversight institution in Italy. This was a result of the pressure that had been exerted by internal society and by external institutions, such as the the European Union, the UN and GRECO (Bracci & Steccolini, 2015). Prior to the ANAC's foundation, Italy had made a great number of proposals to promote effective laws or introduce new institutions, commissions and organisations, but failed to live up to expectations due to a lack of will to actually implement the proposals (Sargiacomo, Ianni, D'Andreamatteo & Servalli, 2015).

Another one of the main tools used to curb corruption is auditing, implemented at high levels with Supreme Audit Institutions, which one can categorise as a typology of watchdog that serves the population, especially in contexts in which there is a lack of trust towards the government and/or the parliament. These watchdogs act in the public interest and are in a position to promote transparency and ethical behaviour by constantly reporting to the public and rendering information available (Saghal, 1996 in: Dye & Stapenhurst, 1998). Supreme Audit Institutions are responsible for ensuring that the executive complies with the parliament's will, promoting ethical behaviour, efficiency and cost effectiveness and encouraging responsible internal financial controls (Saghal, 1996 in: Dye & Stapenhurst, 1998, p.5).

In Italy the Supreme Audit Institution is the Court of Auditors (known in Italian as the "Corte dei Conti") which is mainly responsible for the management of public funds. Its goals are "*to pursue an appropriate and effective management of public funds, a rigorous financial administration, the regularity of administrative actions and to keep the public authorities and the Italian population informed through the publication of objective reports.*" (Corte dei Conti, 2019).

The two watchdogs will be described in detail throughout the thesis, in order to fully understand their role within the Italian bureaucracy. Successively, they will be examined as accountability institutions and compared from this perspective, to understand how they act and where they can improve in order to maximise their efforts in curbing corruption.

2 Theoretical Framework

The theoretical framework will consist of a description of the structures that anti-corruption watchdogs ought to have as Independent Oversight Institutions. These institutions are illustrated across literature in the ideal and necessary structures that they ought to pursue in order to be effective both internally and externally. This thesis aims to study the circumstances surrounding the two Italian anti-corruption watchdogs and their role as accountability institutions. In order to examine the performance of these institutions in their capacity to pursue executive accountability, they need to be studied in their formal powers, organisational powers and the way in which these powers are exercised on executive bodies. The existence and effectiveness of these powers can be studied through an analysis of particular concepts such as mandate, independence and budget, and externally through the evaluation of an integrity system or the watchdogs' overall impact.

2.1 Independent Oversight Institutions

Amongst the tools, policies and practices that can be used to counter corruption, Independent Oversight Institutions represent one of the most effective solutions in their role as accountability institutions. From a standpoint of independence and authority, these watchdogs aim to promote accountability, transparency and integrity in the public sector, reporting and tackling corruption or diminishing the possibility of it emerging. When they are sufficiently empowered, they can hold executive bodies accountable for their actions, thus improving the effectiveness of the public sector overall. In this way, the public can count on being properly informed of unbiased facts and on the certainty that the country's executive bodies won't abuse their positions or waste public resources. The government, for instance, needs to account for being clear and precise in its activities and taking steps within the legal boundaries (Dye & Stapenhurst, 1998).

Independent Oversight Institutions are designated to provide neutral, objective evaluations on policy formulation, implementation, evaluation and outcomes (OECD, 2019). In order to function effectively, an Independent Oversight Institution should have clear mandates and authority to promote accountability and to monitor the implementation of anti-corruption actions and initiatives across all government activities. Moreover, it is vital for these institutions and bodies to retain their respective independence while receiving a sufficient amount of resources and being staffed appropriately (OECD, 2019).

These institutions can otherwise be identified as being ‘Integrity Agencies’ or (as previously stated) ‘watchdog agencies’, and they include Supreme Audit Institutions, Auditors-General, Ombudsmen, Anti-Corruption Commissions and independent police integrity agencies (Head, 2012). They are responsible for preserving and upholding a nation’s integrity and their roles vary, depending on the country in which they are established, the circumstances in which they are born and the public issues that need to be overseen (Dye & Stapenhurst, 1998; Head, 2012). The tasks they are assigned generally fall under the function of independent oversight and can be related to whistleblowing, corruption investigation, audit review and public sector ethics (Head, 2012). Commissions, agencies or institutions that work to curb corruption through holding actors accountable are granted powers and authorities that can range and vary across countries or through time, although they often aren’t able to act directly upon an issue. As stated by Head, “*Anti-Corruption Commissions, typically with strong and wide-ranging powers to investigate and prosecute all classes of public officials, are still few in number, having gradually emerged in the last two decades following the early lead of the Independent Commission Against Corruption in Hong Kong in 1974*” (2012, p.8).

A key motive to enforce Integrity Agencies that investigate corruption through holding executive bodies accountable, is that the final result promotes good governance, although this cannot be achieved unless they are sufficiently supported under a political and financial perspective to monitor institutions, other than being encouraged by parliament (Head, 2012; Stapenhurst, Jacobs & Cedric Eboutou, 2019). In other words, in order to curb corruption through effective accountability institutions, it isn’t sufficient to set up institutions, organisations and agencies with a number of goals and responsibilities, without substantial support.

A typology of Independent Oversight Institution that is particularly relevant for Italy’s case is that of Supreme Audit Institutions, which “*carry out the external audit of the administrative and financial management of a state or an international organisation*” (Vacca, 2014 as in Brusca et al., 2018). Regardless of their specific authorities or powers, SAIs are generally seen as independent watchdogs that defend public interests, specifically being responsible for auditing government income and expenditure, overseeing financial integrity and the credibility of reported information, in some cases focusing their audit work on accountability for ethics in the public service (Dye & Stapenhurst, 1998). SAIs are, overall, empowered with the goal of guarding society against arbitrary use of majority power (Olsen, 2015).

They contribute towards the achievement of good governance, the promotion of best practices, institutional learning and mostly transparency and accountability regarding governmental programs or actions (Bovens & Wille, 2019). While the role of a SAI usually concerns overseeing financial matters, the result of these activities is that of controlling the performance of public sector bodies (Arnaboldi, Lapsley & Steccolini, 2015). These institutions hold executive actors and bodies accountable for their actions before the public, to guarantee proper management of public funds and efficiency of administrative procedures in the public sector, thus working to prevent corruption among other activities.

Through the supervision of accurate information and the prevention of financial misappropriation of public funds (Kimbrow, 2002 in Brusca et al., 2018), strong SAIs have a significant degree of power that enables them to hold executive actors directly accountable and act directly upon matters that may regard corruption or other dysfunctional activities.

An important contribution to the development of SAIs has been given by the International Organisation of Supreme Audit Institutions (INTOSAI), which provides an institutional framework to promote the development and transferral of knowledge, thus improving government auditing worldwide and enhancing professional capacities (INTOSAI, 2016).

In order to have an effective role, SAIs need to operate under specific conditions, as described by Dye and Stapenhurst (1998). SAIs need to be given a clear mandate by the parliament in order to know where to focus their attention and resources, specifically identifying the fields in which to operate. They also require the legitimacy to act, as they are likely to investigate at high levels of public institutions, and thus need to be enabled to operate with discretion. Moreover, SAIs require good funding and staffing, so as to ensure the highest quality of performance under all aspects. On the topic of staffing, it is relevant to add that auditors with appropriate skills, education and resources are required to reduce public sector corruption, as the investigations in public authorities would otherwise be less effective (Gustavson & Sundstrom, 2018). Finally, SAIs must conserve and exploit the acquired knowledge from other cases or experiences (also with the help of INTOSAI) to improve the delivered service. The knowledge they share and gather is useful for the development of SAIs, as it is important for Integrity Institutions overall to collaborate with one another in the institutional setting they share.

The environmental setting in which these watchdogs work, needs to be supervised and adjusted, so as to empower the institutions and put them in a position to operate effectively and without

external pressure, avoiding limitations that may derive from “*cultural values, ethnic loyalties, legal inadequacies, administrative confusions, poor skills training or a lack of clear political mandate for change*” (Head, 2012, p. 8). The performance of a watchdog is maximised when it works well both internally and externally.

Institutions, organisations, agencies, commissions or any sort of body that has been set up to pursue accountability and curb corruption, function more effectively if they are part of a bigger system that collaborates to reach similar goals. This concept has been specifically defined as a “National Integrity System”. An integrity system is effective in the promotion of oversight on the government and on the bureaucracy, as it ensures horizontal and vertical accountability (Howe & Haigh, 2016). This type of institutional cooperation has been identified by literature in two main forms: the 8 “pillars of integrity” and the “bird’s nest” theory (Dye & Stapenhurst, 1998; Head, 2012; Sampford, Smith & Brown, 2005).

The “pillars of integrity”, represented respectively by watchdog agencies, political will, administrative reforms, the parliament, public awareness, the judiciary, the media and the private sector, interdependently work to monitor and protect a state’s public integrity as a whole, which is vital to holding executive actors accountable and curb corruption (Dye & Stapenhurst, 1998; Head, 2012).

The “bird’s nest” theory views the national integrity system as a nest, in which the individual institutions, that collaborate in a coordinated manner, take the form of branches that support one another, promoting the solidity of the whole (Sampford et al., 2005). Were a single branch to be weakened, the other ones would be able to hold the system together by temporarily filling its place.

Referring to the final aim of the accountability institutions under investigation, different authors identify the sources of corruption across a vast spectrum of motives that stretch from societal to historical issues and from political to economic reasons. Despite all these possible roots, it is widely accepted in academic literature that many cases of corruption can be traced back to a lack of accountability and transparency in procedures, decision making and results (Klitgaard, 1988, as cited in Bracci & Steccolini, 2015). Independent Oversight Institutions pursue the implementation of accountable and transparent actions on behalf of the government and the state’s executive bodies, with the final goal of curbing corruption on all levels (Dye & Stapenhurst, 1998). Depending on the typology of institution, its powers and authorities can vary and the actions that can be taken to prevent or detect corruption can be direct or indirect

(Bracci & Steccolini, 2015). It is consequently important for these watchdogs to be effective as accountability institutions, reason for which they need to be analysed in their accountability powers.

2.2 The Accountability Powers of a Watchdog

A watchdog institution can be assessed in its roles, powers, responsibilities and in its overall capacity to hold executive bodies accountable, by measuring it across the State's accountability landscape. As previously described, the manner in which an anti-corruption watchdog institution of any kind relates to the concept of accountability, plays a significant role in determining the nature and function of the institution itself.

The promotion of greater accountability has in fact been proven to be an effective tool in the fight against corruption, for instance through auditing and ensuring sound financial management, other than being positively correlated to higher levels of transparency (Dye & Stapenhurst, 1998; Brusca et al., 2018). Independent oversight institutions represent effective tools to pursue greater accountability as they can diminish the concentration of power with ministers and their departments, increasing transparency within regulations (Scott, 2014). Moreover, watchdogs such as audit institutions, are ever more central and salient in relation to the executive, by promoting good governance, best practices, transparency and mostly accountability, so their capacity to effectively pursue these tasks is equally important. Auditing is in fact an effective tool in accountability, as SAIs have been focusing more on performance accounting rather than solely on financial accounting (Peters, 2014).

The assessment of a watchdog's accountability power can serve as a tool to evaluate its external accountability arrangements and the related effectiveness (Bovens & Wille, 2019). Moreover, the degree of effectiveness that can be attributed to these watchdogs as accountability institutions, can be deduced through an analysis of their institutional and operational elements, which affect their performance (Bovens & Wille, 2019). On this note, the primary literature that is available when studying accountability effectiveness in watchdog institutions is that of Bovens & Wille, who drew up an accountability index which outlines the features that determine accountability effectiveness in watchdog institutions (2019). Such an index is not only useful as a way of evaluating watchdogs independently but also facilitates comparisons between such institutions.

2.2.1 Definition of Accountability

Prior to describing the necessary features that an anti-corruption watchdog requires in order to be an effective accountability institution, the individual concept of “accountability” needs to be defined. The term is used across literature in a variety of subjects and is consequently broad and open to interpretation. It is often related to other topics discussed in this thesis, such as transparency, responsibility and even democracy, where these concepts fall under the definition of accountability. As a consequence, in a specific case study that associates an object (in this case an institution) to a concept (in this case accountability), the latter cannot be examined in its general form but needs to be defined in relation to the thesis.

Bovens describes modern day authorities as being held accountable by their citizens, explaining how the concept has evolved from being a tool that is functional for enhancing the effectiveness, efficacy and transparency of public governance, into the duality of also becoming an individual goal to be achieved itself (2007). In other words, the concept of accountability can be tailored depending on the subject that it is related to, and in the current case needs a definition of its own which is functional to its relation with watchdog institutions.

In order to facilitate the institutional comparison that will be made in this thesis through the index that has been constructed by Bovens and Wille, the definition of accountability that will be used is the same one that has been used by the aforementioned authors. The following definition was given by Bovens in a previous paper which mainly covers the topic of accountability itself: *“Accountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences.”* (2007).

In this thesis, the “actors” can be identified in all of the public institutions, organisations and governmental bodies that are held accountable for the actions they take and the way they operate. To a certain extent, the watchdog institutions take on the role of “actors” in this scenario as they also are obliged to explain and justify their conduct, being public institutions themselves. Moreover, they are expected to give a positive example of what they aim to achieve in their results as accountability institutions, by curbing and preventing corruption from spreading across and within all public institutions.

This being said, the main role with which watchdog institutions are associated is that of the “forum” as they lead the demand for accountability by holding the other public institutions

accountable for their actions, acting in the interests of the public by investigating internal processes and promoting procedures that have the final goal of countering corruption.

Bovens and Wille identify the accountability behaviour of an executive body, in this case the watchdog institutions which give their accountability contribution as “actor accountability”. It includes actions such as the previously described proactive justifications of organisational conduct and efforts to be as transparent as possible (2019).

In order for actor accountability to deliver positive results, the forums need to be effective, specifically applying good “forum accountability” (Bovens & Wille, 2019). The latter represents the accountability power of the accountability forums, in other words the actions of those who hold the executive accountable. As explained by Bovens and Wille, a watchdog falls within the spectrum of an accountability forum by definition, as its roles mainly consist of overseeing, investigating and acting upon the processes that are led by other executive governmental bodies or public institutions (2019). Moreover, the two authors use a definition of “watchdog” that describes these bodies as “*statutory agencies that have a primary function of scrutinizing the actions of the public sector and providing reports independent of those scrutinized.*” (Wilkins, 2015 as in Bovens & Wille, 2019).

In order to measure the power of watchdogs as accountability institutions, Bovens and Wille focus on their institutional and operational makeup (2019), specifically, the institutions’ “dimensions of accountability”. These are illustrated by their “formal powers”, “organisational powers” and the “exercise of powers” (Bovens & Wille, 2019).

In order to measure each aspect of a dimension, Bovens and Wille explain the necessity to develop individual composite indicators which form an index that serves as a tool to assess the extent of a watchdog’s accountability powers in comparison with other institutions (Bovens & Wille, 2019). The measurement is in this case useful as it “*attaches conceptual relevance to some phenomena and ignores others.*” (Hooghe, Marks & Schakel, 2016 as in Bovens & Wille, 2019).

2.2.2 Formal Powers

The formal powers refer to the watchdogs’ capacity to hold actors to account, as stated in official documentation, for instance in the laws, decrees or statutes (Bovens & Wille, 2019). These powers describe the extent of the institutions’ capabilities and define their limitations, concerning topics such as their ability to plan and to act.

The first matter concerns their assertion of independence in agenda-setting and freedom to take action on the basis of the agenda, in other words determining whether the institutions “govern themselves” and are able to independently select what to study and investigate (Bovens & Wille, 2019). A watchdog is moreover evaluated in its capacity to coerce the actor into supplying the necessary information for a comprehensive analysis of the executive behaviour, establishing whether it can request information and to what extent it can interact with witnesses (Bovens & Wille, 2019). The watchdogs’ power to sanction individuals or bodies is also detected, observed and measured (Bovens & Wille, 2019). In short, these powers can be identified as indicators by being the watchdogs’ “formal autonomy”, “institutional independence”, “agenda setting autonomy”, “information power”, “questioning power” and “sanctioning power” (Bovens & Wille, 2019).

- Formal autonomy is described as “*the extent to which the institution is legally recognized as independent*”, focusing on detail in the watchdog’s mandate and the way it is established, digging into the root from which the watchdog acquires its legal legitimacy. A watchdog with constitutional roots will for instance be effectively more autonomous (Bovens & Wille, 2019) and when it is legitimised to act independently it has more freedom to investigate at high levels of public institutions (Dye & Stapenhurst, 1998). Moreover, the mandate needs to be clear in affirming the institution’s independence in order to effectively ensure the promotion of accountability and verify its independence (OECD, 2019).
- A watchdog’s institutional independence is determined by “*the extent to which the board is free from interference by the executive*”, in other words whether and how much the latter is involved in selecting, appointing and removing leaders of the institution (Bovens & Wille, 2019). The premise in this circumstance is that the possibility for the executive to choose or remove leaders within watchdogs jeopardises their ability to operate independently and as a consequence effectively. An ideal circumstance for a watchdog to be fully independent under this aspect is to be able to self manage the income of resources and staff selection (OECD, 2019), consequently freeing the board from executive interference. The pursuit of independence also gives the institution impartiality and credibility, which allows it to “*develop effective functional relations with those institutions tasked with enforcing government accountability*” (Santiso, 2006, p.105).

- The third indicator is represented by agenda setting autonomy and is quite clearly defined as “*the extent to which the watchdog has the discretion to investigate anything which falls within its mandate*” (Bovens & Wille, 2019). The watchdog is examined in its ability to realistically set its own agenda and investigate circumstances that are indeed within its power. The power to investigate policy formulation procedures, from their implementation, to their outcome, gives the watchdog greater authority in accountability promotion (OECD, 2019). In holding executive bodies accountable to curb corruption, SAIs need to be legitimised to take on leading roles in order to investigate public institutions, detect cases and implement preventive measures, having the freedom to direct their attention on selected issues, revolving around a predisposed plan (Dye & Stapenhurst, 1998).
- The information power indicates “*the extent to which the institution has the statutory power to obtain the information necessary for executing its mandate*” as it is essential for a watchdog to have the capacity to obtain necessary information without executive permission, such as documents, files and minutes or even to be authorised to search offices (Bovens & Wille, 2019). In order to evaluate policy formulation procedures and organisational structures, watchdogs need to have access to information with discretion (OECD, 2019). The ability to access accurate information also enables watchdogs to prevent the financial misappropriation of public funds (Kimbrow, 2002 in Brusca et al., 2018).
- The indicator that determines “*the extent to which the institution has statutory powers to question officials and witnesses*” is the questioning power. The latter is measured as watchdog institutions need to interact with individuals within the investigated institutions to gather information from them and debate their motives and justifications (Bovens & Wille, 2019).
- The final indicator is that of sanctioning power and is defined as “*the extent to which the institution has formal powers to sanction actors when it finds irregularities*”. This power also includes the ability to hand out rewards, which work as an incentive to receive information and recommendations that can improve overall performance in the public sector (Bovens & Wille, 2019).

2.2.3 Organisational Powers

The watchdog is successively measured in its organisational powers, which describe how the accountability institution can act beyond its legal framework and is consequently enabled to implement the powers that it has been attributed. In order to effectively oversee the executive, the watchdog requires the organisational capacity to enforce its formal and informal accountability powers (Bovens & Wille, 2019).

The organisational power of a watchdog concerns matters that are required for effective accountability institutions, such as the possession of a sufficient amount of resources, budgets and overall expertise, or whether the personnel is qualified enough, both on lower levels and in leading roles (Bovens & Wille, 2019; OECD, 2019). Moreover, topics regarding professionalism are taken into consideration, by evaluating whether professional standards have been developed and verifying the existence of a professional network on which the watchdog can rely to operate effectively (Bovens & Wille, 2019).

In order to assess the organisational powers that a watchdog possesses and further understand its capacity to fulfill its institutional role, human, financial and infrastructure resources require examination (Bovens & Wille, 2019). A watchdog's organisational powers concern issues such as the institution's capacity to pursue goals through internal resources, personnel composition, external relations and management of leadership. These accountability powers are denoted by its "mission and strategy", "size of staff", "quality of staff", "size of budget", "network integration", "leadership structure" and "leadership composition" (Bovens & Wille, 2019).

- The mission and strategy analyses the "*extent to which the institution has outlined its objectives through a clear strategy and mission*" (Bovens & Wille, 2019), in other words verifying whether the institution's formal intentions and plans translate into clear and functional goals. Moreover, if a clear mission is accompanied by precise role definition, the individuals are further enabled to work as a whole (Bovens & Wille, 2019). In order to assess the extent of these circumstances, it is necessary to verify the existence of "*documents that attest to a clear and specific strategy which is renewed or adjusted from time to time*" (Bovens & Wille, 2019). The necessity for a clear strategy is emphasised by Head, as a lack of mandate for change limits the capacity of a watchdog to operate (2012).
- The number of staff members that the watchdog disposes of in order to execute the mandate through tasks, such as investigations, contributes towards consolidating the

institutional power, where the higher the number is, the more accountability power will be available (Bovens & Wille, 2019). Adequate staffing is crucial for the effectiveness of a watchdog institution in promoting accountability (OECD, 2019; Dye & Stapenhurst, 1998). The number needs to be considered in relation to the size of the executive that needs to be monitored (Bovens & Wille, 2019).

- The staff also needs to be analysed in its quality, by verifying whether it is sufficiently qualified professionally to fulfill the required duties (Bovens & Wille, 2019). As mentioned above, the staffing of a watchdog institution needs to be adequate both in terms of numbers and in levels of professionalisation (OECD, 2019; Dye & Stapenhurst, 1998), as a lack of professional skills can result in limiting the watchdog's ability to operate (Head, 2012). When specifically discussing SAIs, auditors need to have appropriate skills and education to enhance the effectiveness of their work (Gustavson & Sundstrom, 2018). The assessment is made by analysing the levels of professional expertise, for instance the educational attainment, experience levels and professional specialization of the staff (Bovens & Wille, 2019).
- The watchdog requires a budget that is appropriate to tackle the tasks that are in its mandate and to set and implement activities (Bovens & Wille, 2019). The need for an appropriate budget is also emphasized by the OECD in stating that a watchdog can't operate effectively without proper funding (2019). Head supports this concept by stating that watchdogs can't pursue good governance without sufficient financial support (2012). Similarly to staff numbers, the budget needs to be considered in proportion to the dimension of the actors that are monitored (Bovens & Wille, 2019).
- Externally, the watchdog needs to be part of a network with other institutions that increases its potential to operate (Bovens & Wille, 2019). In other words, the institution can benefit from collaborating with other organisations to share information, tools or resources of any kind, exploiting mutual support (INTOSAI, 2016). Institutions that are effectively linked can benefit from being interconnected in their capacity to pursue fiscal controls (Santiso, 2006). These collaborations are denoted as "*inter-institutional linkages*" (Bovens & Wille, 2019) and can be pursued with greater ease within the context of an integrity system (Dye & Stapenhurst, 1998). Within the context of a national integrity system the watchdogs are able to interdependently cooperate and even be mutually accountable (Sampford et al., 2005).
- The leadership structure is the "*extent to which the leadership structure enables effective leadership*" (Bovens & Wille, 2019). In other words it represents the level of

coordination among high ranking institutional figures to maximise the watchdog's accountability effectiveness. The ideal circumstance for a leadership structure is embodied by a small board that can promote effective leadership though focusing the decision making process within a limited group but at the same time ensure institutional checks and balances (Bovens & Wille, 2019). A small collegiate body is preferred over single-handed leadership and is greatly preferred over a large board of executives (Bovens & Wille, 2019).

- The board members also need to be individually highly qualified professionally, as is expected from all staff members (Bovens & Wille, 2019; OECD, 2019). The skill sets and levels of education of the members need to be appropriate in order to effectively investigate public authorities (Gustavson & Sundstrom, 2018). The leadership can be improved in quality and effectiveness through degrees and relevant work experience, or by political expertise, although the latter risks the backdrop of political loyalties clouding professional judgement (Bovens & Wille, 2019).

2.2.4 Exercise of Powers

The way the watchdog effectively manages to implement its formal and institutional powers is evaluated by its exercise of powers. These powers are defined as “de facto” and regard the accountability as it is in practice (Bovens & Wille, 2019). Through the evaluation of the exercise of powers it is possible to measure the outcome of the watchdog's procedures, for instance the number of accountability activities that are conducted on a yearly basis (Bovens & Wille, 2019). The assessment emerges from the way in which the mandate is interpreted and successively exercised, how many and what kind of initiatives are undertaken and how effectively the powers have been carried out (Bovens & Wille, 2019). Moreover, a watchdog can be more effective if it doesn't solely stick to its formal powers, but goes beyond the mandate and role of holding the executive to account, examining issues such as policymaking and policy decisions innovatively (Bovens & Wille, 2019). By doing so, the watchdogs can increase their impact on executive policies and programs and as a consequence improve their outcome (Bovens & Wille, 2019). The indicators that determine the extent to which a watchdog is implementing its powers are “productivity”, “effectiveness”, “salience” “credibility”, “creativity” and “impact” (Bovens & Wille, 2019).

- The productivity indicator verifies whether the watchdog makes any use of its formal powers, specifically whether it actively holds the executive to account, rather than just

stating that it will do so (Bovens & Wille, 2019). In order to verify this eventuality, the watchdog's management of its formal powers, specifically information requests, discussion and sanctions, needs to be documented (Bovens & Wille, 2019). The watchdog's accountability activity in relation to these topics needs to be compared with the resources at its disposal (Bovens & Wille, 2019). The larger the watchdog, the more action ought to be taken.

- The watchdog's effectiveness as an accountability institution can be assessed by the “*extent to which its recommendations and reports lead to a follow up by the executive actor*” (Bovens & Wille, 2019). In other words the evaluation concerns whether the watchdog is able to detect and impact the actors' flawed processes. Moreover, the degree to which the watchdog receives parliamentary consideration and to which it manages to implement its tasks are decisive factors in measuring this indicator.
- Not only is it important for a watchdog to be effective in its work as an accountability institution, but it also needs to be central in doing so. This feature is denoted by the watchdog's salience and it evaluates whether the institution's role is vital or marginal in the accountability landscape (Bovens & Wille, 2019). Moreover, the watchdog needs to have a significant role within the nation's integrity system, ideally guiding other institutional bodies in coordination (Dye & Stapenhurst, 1998).
- The watchdog should be perceived as a useful and functional tool for the country, requiring credibility in the eyes of the public, the media and civil society, who represent external stakeholders for an accountability institution (Bovens & Wille, 2019). These stakeholders perceive and evaluate the performance of the watchdog, giving the latter a reputation, from which one can deduce the institution's degree of impact on the country (Bovens & Wille, 2019). The credibility of an oversight institution has benefits in being pursued, as it improves its relationship with other institutions that work towards enforcing governmental accountability (Santiso, 2006). Watchdogs, in particular SAIs, are responsible for safeguarding the credibility of the nation's integrity and its ethicality, but in doing so need to ensure their own credibility in reporting information that holds executive bodies accountable (Dye & Stapenhurst, 1998). A watchdog also enhances its credibility by promoting transparency, specifically reporting information to the public regarding executive decisions and making this information more accessible (Saghal, 1996 in Dye & Stapenhurst, 1998). Moreover, when pursuing greater accountability to curb corruption, the communication of audit

results to the public on behalf of SAIs can result in enhancing public pressure and reducing public sector corruption (Gustavson & Sundstrom, 2018).

- An indicator that moves further away from the institution's formal powers, towards a more practical exercise of powers is that of creativity. This indicator measures the degree to which a watchdog uses its informal powers creatively, creating accountability through particular initiatives (Bovens & Wille, 2019). The assessment of these powers concerns "*whether the watchdog is creative in devising other ways to enhance its accountability powers, for example through the implementation of an active communication policy; publication and dissemination of reports; user-friendly result summaries etc.*" (Bovens & Wille, 2019). It is important for a watchdog to pursue accountability not only through incentives and coercion, but also through actions such as internalisation and socialisation (Olsen, 2015). Moreover, if a watchdog lacks the statutory powers to operate, it needs to study other ways to pursue the same goals. For instance, if a watchdog lacks the power to obtain information directly it can rely on public records, obtaining information and data through freedom of information or open record requests (Feldman & Eichenthal, 2014).
- The final indicator evaluates the overall impact that the watchdog's formal and informal activities have on its accountability practices, ideally improving them (Bovens & Wille, 2019). Specifically, the goal is to obtain results such as new standards for transparency or proactive informing (Bovens & Wille, 2019). For instance, the watchdog should ensure that not only do the executive and the monitored organisations follow the rules, but that they effectively serve their missions and try to improve continuously (Bovens & Schillemans, 2014). In other words, a watchdog can benefit from influencing organisational attitudes, encouraging good practices that facilitate the promotion of accountability.

2.3 Overall Theoretical Concepts

The theoretical framework has explained the general and specific concepts that will be used in the analysis. Starting from a description of Independent Oversight Institutions, these watchdogs have been described in their ideal structures and in the way they ought to act in order to deliver performance at an internal and external level. On the basis of the aforementioned information, evaluations can be made regarding the Italian watchdogs considered here, understanding how they work as Independent Oversight Institutions.

Their role as Integrity Agencies within an Integrity System has also been described, as the watchdogs which will be analysed in the thesis play an important part in the Italian Integrity System. An effective watchdog can significantly boost its performance within the context of a functional Integrity System. Verifying the presence of such a system and evaluating its structure is consequently part of the overall analysis of a watchdog institution.

The main aspect of interest regarding these anti-corruption watchdogs, is that of their effectiveness as accountability watchdogs. They qualify as accountability forums, which allows them to be considered as accountability institutions. The institutions can be analysed from this point of view through the described index, which is supported by other theoretical concepts across the literature, highlighting the requirements for an effective accountability institution through individual indices. The watchdogs' formal powers, organisational powers and the exercise of these powers, which embody the dimensions of accountability in these institutions, will lead the thesis to answer the question of how they perform as accountability institutions and how they compare in this role.

3 Methodology

The thesis investigates the comparative effectiveness of the two main Italian anti-corruption watchdogs as accountability institutions. These watchdogs, respectively the ANAC and the Court of Auditors, both fall within the definition of an Independent Oversight Institution and can thus be measured within the same framework. They are being considered as accountability forums, that hold executive bodies accountable for their actions, and will consequently be measured in their capacity to do so. The framework which will be referred to is that of Bovens and Wille, which divides the accountability powers of a watchdog into 3 dimensions (formal powers, organisational powers and the exercise of these powers), each of which is composed of a series of indicators (2019). These indicators illustrate specific aspects that a watchdog ought to have or pursue in order to be an effective accountability institution. The measurement will be performed by applying the index to the two watchdogs and verify the existence and extent of each indicator within their respective structures. Conclusions will be drawn to evaluate how the two institutions compare within the accountability landscape.

3.1 Research Method, Data Collection and Analysis

The selected research method is that of in-depth content analysis of documents, which studies data that is retrieved from texts and uses a qualitative approach. This type of analysis is textual, as it is sourced from documented texts, specifically academic papers, documents, book chapters, newspaper articles and websites, which as a whole contribute towards describing the data, the theories and the characteristics of the considered institutions that are necessary to analyse and evaluate the case. The words, phrases and sentences that are extracted from this type of analysis are successively categorised and discussed.

Within the analysis and discussion, the method that will be used is that of comparative analysis. Specifically, the comparison will be performed between two institutions that work towards similar goals, so the design which is used is that of the most similar systems design, as it evaluates the way in which two studied subjects act in the same context. In this case study, the ANAC and the Court of Auditors will be examined in the same way in which they perform within the Italian accountability landscape. Their performance will be evaluated through the categories which are represented by the accountability index that has been described, which will lead to a discussion concerning the comparative effectiveness of the two watchdogs as accountability institutions. The typology of qualitative analysis is deductive, as it is based on

theoretical and conceptual findings from other authors, that are exploited in order to understand the structure of the watchdogs and their effectiveness as accountability institutions.

Using a descriptive type of qualitative design to study a phenomenon is useful for this case study, as it enables the researcher to describe and interpret written data so as to gain an in-depth understanding of the subject (Toshkov, 2016). As the current case is not analysing statistical data, this approach is considered as the most appropriate one (over quantitative analysis), due to it enabling the writer to read and study written texts, achieving precise insights and successively interpreting their meaning in a particular context. In the current case, the process concerns the understanding of the respective structures of the two watchdogs institutions, which will be successively evaluated through the described accountability framework, and finally discussed and compared.

The materials that were selected to conduct this case study derive from a review of both primary and from secondary sources. The selected primary sources consist of the official websites of the respective institutions (which present annual reports), the Constitution and laws that state their actions and publish respective organisational structures. The secondary sources consist of theoretical concepts that have been used to compose the theoretical framework through the description of 'classic' established literature in the field of independent oversight institutions and their relation to accountability. The description of the two watchdogs also exploits the existence of literature regarding the history, current structure and actions of the ANAC and the Court of Auditors. The data is consequently gathered unobtrusively, which means that it is collected indirectly.

3.2 Reliability and Validity

As document analysis can be subject to bias, the study needs to be conducted through the consultation of reliable sources. The notions that will be taken into account to perform the comparative analysis are taken from the official websites of the ANAC and the Corte dei Conti or from national documentation such as the Constitution or the Law. This ensures that the retrieved information is direct and is not filtered in any way. Moreover, facts and notions that are taken from any other source are accompanied by information regarding the writers, the content and the provenience. To reduce bias, triangulation between sources is performed, in order to deliver a sufficiently comprehensive body of information. The use of unobtrusive methods guarantees unbiased information and internal validity, as the use of interviews, questionnaires or surveys has to account for people giving information that may be influenced

by individual and subjective opinions, while the use of documents allows the case to be analysed objectively. The use of different, established theories that support similar concepts enhances the validity of the thesis, implying that the usage of the same index to measure the accountability of the two watchdogs will deliver similar results, were the analysis to be repeated. The external validity doesn't specifically concern the case study, as the goal is to apply the index to the two watchdogs in Italy, and not to other institutions or organisations.

The sole use of unobtrusive methods and content analysis does, on the other hand, affect reliability, as the lack of interviews or surveys limits the amount of accessible information to compare with the gathered documentation. The gathered documentation will, on the other hand, be composed of a range of primary sources and secondary sources, which back up the former, in order to enhance the reliability of the analysis.

3.3 Limitations

The use of unobtrusive methods, specifically document analysis, without implementing interviews or surveys, limits the study in its capacity to deliver a comprehensive review of the analysed institutions. Moreover, the results that will be obtained will be qualitative and not quantitative, weakening their replicability, as numeric data won't be involved. Once more the triangulation of data across literature will compensate for the limitations by supporting the results through established theory and through the consultation of various reliable documents. The information will be extracted from the official institutional websites, while other documentation, articles or papers will be inserted to support the primary sources, rather than substitute them. This will be done to ensure that the considered information is unbiased.

This thesis, while discussing the efficacy of anti-corruption institutions, won't be tackling the issue of how to curb corruption in Italy as the focus is on their role as accountability forums. Moreover, the former question doesn't have a singular answer and would require a different approach than the one utilised for the purpose of this study. This is naturally a limit, as the answer to the question "How should corruption be erased?" is unlikely to ever receive a single conclusive answer for a particular country, let alone worldwide. The main limit is that corruption doesn't receive general consensus on how it should be defined (Philp, 2006), thus rendering it hard to deliver shared ideas on how anti-corruption institutions should or should not operate in general. Corruption stretches across many fields, touching upon a variety of topics and takes on different forms, and requires extremely specific studies to answer targeted questions. In this case, the focus of the analysis, while discussing the institutional bodies that

work against corruption in the Italian public sector, places the structure of the two watchdogs as accountability institutions under the spotlight.

4 The Accountability Powers of the ANAC and the Court of Auditors: An Empirical Analysis

In order to answer the research question of “How do the two main Italian anti-corruption watchdog institutions compare and interact in terms of their internal and external structures, through their respective accountability powers?”, the ANAC and the Court of Auditors need to be studied in their structure and in the way they relate to external situations. In this chapter, the two institutions will be contextualised in the Italian anti-corruption historical scenario, after which they will be individually described in terms of their current conditions. Successively, the two watchdogs will be analysed and compared in detail with regard to their accountability powers.

4.1 The Italian Fight Against Corruption

In what circumstances do the ANAC and the Court of Auditors operate? The Italian institutional landscape, in terms of anti-corruption watchdogs that are capable of holding the executive accountable, needs to be considered by understanding the current scenario, after explaining its historical context. In order to analyse how the ANAC and the Court of Auditors operate as accountability institutions, other than examining their margins of improvement, it is relevant to explain the Italian institutional setting. It is insufficient to solely study the legislative act with which an institution is established, as attention must be given to the transformation that the agency underwent since it was formally founded (Olsen, 2015). Moreover, any assessment regarding the effectiveness of these institutions must take into account background conditions impeding anti-corruption efforts in Italy (Feldman, 2020). A comprehensive and comparative analysis of the ANAC and the Court as accountability institutions in the present day is made by briefly describing their birth and their historical course.

In order to understand the Italian approach towards curbing corruption by ensuring accountability, it is relevant to explain that anti-corruption can be curbed effectively by focusing the attention of the involved institutions on the same goal. A lack of a shared definition regarding corruption causes problems for a single institution or a group of institutions within the same country, as it is complicated to focus on similar issues and pursue the same goals (Philp, 2006). The Italian anti-corruption law (Legge 6 novembre, 2012, n.190) has a flaw of this sort, as it lacks an explicit definition of corruption (Gazzetta Ufficiale della Repubblica Italiana, 2012). A definition that can be referred to by Italian institutions is given by the

Department of Public Function, which states that the concept of corruption “*includes situations in which an individual abuses the power that has been given to him/her to obtain a personal gain in administrative activities*” (Ministro per la Pubblica Amministrazione, 2013). In addition to this difficulty, Italy had also struggled with establishing a proper anti-corruption authority, delegating the job to the Court of Auditors (which covers this role among other tasks) and to other institutions that were too fragile or lacked sufficient powers and authorities. With the introduction of the ANAC in 2012, the development of a new and coordinated strategy to ensure accountability was proposed by placing the concept of “maladministration” to be pursued and repressed. The concept of maladministration is to be interpreted as “*all those situations in which there is a malfunction of the administration due to the exploitation of institutional functions for personal gain, regardless of criminality*” (Ramajoli, 2019, p. 249), not only tackling the crime but also situations of improper administrative conduct, to improve public sector efficiency overall.

Prior to 2012, Italy lacked an independent anti-corruption institution that was solely tasked with watching over governmental institutions and the public sector as a whole. Now the two main authorities tasked with tackling public sector corruption by holding executive bodies accountable are the Court of Auditors, which covers this role among other tasks, and the ANAC.

While the Court was institutionalised in 1862, its roles in curbing corruption began to gain public significance in 1992, following the “Mani Pulite” (or “Tangentopoli”) scandal, in which a vast network of political and public sector corruption was unveiled (Sargiacomo, Ianni, D’Andreamatteo & Servalli, 2015). This increased awareness around the gravity of corruption circumstances in the Italian public sector enhanced the empowerment of the Court of Auditors (Feldman, 2020). Moreover, the necessity to establish anti-corruption institutions that are in the position to hold executive bodies accountable from a status of independence was acknowledged, despite it taking several years to effectively implement this process (Sargiacomo et al., 2015).

While the need for the Court of Auditors to be supported as an anti-corruption watchdog was evident, the measures that have been implemented throughout the years have failed to live up to the task. The measures to prevent corruption in the public sector have developed incrementally since the 1990s, but they haven’t resulted in any particularly relevant or effective outcomes until 2012 (Mattarella, 2012).

The Italian Parliament initially set up a Commission of Oversight Against Corruption and Bribery in 1993, which went close to embodying a first proper watchdog institution (Manca, 2016). This committee was later reorganised into the “Special Commission Against Corruption” in 1996, which had been tasked with closely studying the phenomenon and proposing specific measures to prevent corruption (Sargiacomo et al., 2015; Manca, 2016). Throughout the years it failed to see a sufficient number of proposals to be considered or implemented (Manca, 2016). Between 2003 and 2012, three different anti-corruption authorities were appointed, but due to their lack of independence and authority, excessive bureaucratization, and lack of powers and resources, the effectiveness of these institutions was jeopardized (Grossi & Pianezzi, 2016).

In 2003, following pressure to do so on behalf of the UN, a law was passed establishing the “High Commission for the Prevention and Contrast of Corruption and Other Forms of Illicit Actions in Public Administration”, which had also been recommended in the past by the Commission against Corruption (Manca, 2016). While it failed to achieve significant individual effectiveness, its functions did on the other hand serve some purpose, by being instructed to send reports to the Court of Auditors, enabling the latter to function more effectively thanks to the incremented amount of received information (Manca, 2016).

In 2008, a decree law suppressed the High Commission due to the fact that it had only managed to carry out an analysis of the corruption phenomenon, rather than inspecting and controlling it, as it had been formed to do (Manca, 2016). Consequently, the Department of Public Function had been temporarily assigned the role of a national anti corruption authority and was intended to be fully autonomous and independent (Manca, 2016).

Under the Department of Public Function, the Service for Anti Corruption and Transparency (SAeT) was established and tasked with developing principles and norms of transparency in public administration in order to evaluate, prevent and fight internal corruption (Manca, 2016). The goals that it had been tasked with were similar to the ones that had been attributed to the High Commission, revolving around analyses, studies and investigations, although the financial resources, employees and infrastructures had been cut back.

In 2009 another decree law changed the aforementioned organisational structure following the “riforma Brunetta” (Manca, 2016). The Brunetta reform founded the “Independent Commission for the Evaluation, Transparency and Integrity of Public Administrations” (CIVIT), a collegial body which, like its ancestors, was meant to operate autonomously and

independently from any sort of judgement or evaluation (Manca, 2016). The CIVIT was made responsible for promoting a culture of transparency in collaboration with the Department of Public Function, as well as optimising productivity, integrity and efficiency in the public sector (Manca, 2016).

Together with the birth of the ANAC in 2012, the CIVIT was absorbed by the new watchdog, as it had been established to be the main anti-corruption authority and the intention was to enhance its level of authority, empowering it in terms of capacity to promote a sustainable integrity system (Ramajoli, 2019).

To sum up the historical landscape of the various approaches adopted in aiming to establish an anti-corruption watchdog capable of effectively holding executive bodies accountable (from the “Mani Pulite” scandal, leading up to the introduction of the National Anti Corruption Authority in 2012), it is fair to say that the lack of coordination and will to take real measures played a key role in slowing down the entire process. Anti corruption reforms were often implemented following public or international pressures, or were even merely part of other larger reforms, implemented to resolve other problems.

The birth of the ANAC in 2012, did not introduce particularly new principles and wasn’t even the first national authority to be attributed the role of an anti-corruption watchdog, but it was the first to be set up with that one and only purpose and was (and is still) granted significant powers (Feldman, 2020).

4.2 The Court of Auditors

The Italian Court of Auditors was born in 1862 to guarantee legality, a good management of administrative actions and to safeguard balance in public financial resources and between other judicial bodies (Corte dei Conti, 2019). It is a judicial body itself, autonomous and independent both from the Government and from the Parliament (Corte dei Conti, 2019). The Court of Auditors acts as an accountability watchdog among other functions, mainly dealing with the misuse of public funds through a combination of auditing, prosecuting and judicial roles (Corte dei Conti, 2019). The Court is charged by the Italian Constitution with “*exerting preventive controls on the legitimacy of all governmental acts and on the management of the State’s financial statements*” and it “*reports its results directly to the Parliament*” (Costituzione della Repubblica Italiana, 1948). The independence before the government of the institution and of

its components is also ensured by the Constitution (Costituzione della Repubblica Italiana, 1948).

When referring to the Court's responsibilities, it is not only tasked with holding the executive accountable, but its function of supervising the management of public funds implies its role as an anti-corruption watchdog. Specifically, the Court has the power to investigate organisational circumstances that are deemed to be suspicious and notify the findings to the Parliament (Sargiacomo et al., 2015), also verifying the operations of people that manage public funds through implementing control actions and taking jurisdictional measures to prevent or act upon illicit actions (Buscema, 2019). It is moreover authorised to supervise public administration personnel performance and activities, and report on the findings (Corte dei Conti, 2019). By holding the public sector accountable in this way, the goal is to improve the functionalities of each public institution for the public interest (Buscema, 2019).

In implementing its duties, the Court is supported by the financial police (Guardia di Finanza), a military unit of the Ministry of Economy and Finance, which provides it with its main enforcement arm as it investigates and combats tax evasion, government procurement fraud, money laundering, counterfeiting, and other attacks on the public revenue (Feldman, 2020; Guardia di Finanza, 2016). The Court also collaborates with the Anti-Fraud Office (OLAF) of the European Commission, the main Italian police force (Carabinieri) and with the ANAC (Feldman, 2020). Not only do these bodies collaborate individually with the Court, but they also provide mutual support to one another within the Italian Integrity system that is guided by the ANAC.

It is important for the ANAC and the Court to collaborate and share information as accountability watchdogs due to their overlapping powers, for instance in their shared power to oversee confidential public contracts (Feldman, 2020). The Court's role includes aiding the ANAC when the latter requires additional legislative authorities, such as ensuring that information or documentation requested by the ANAC regarding inspected organisations does not fail to be delivered (Buscema, 2019; Corte dei Conti, 2019). Moreover, the Court aligns with the ANAC's national anti-corruption plan by working to prevent corruption rather than to repress it (Buscema, 2019).

Within the context of the current Italian National Integrity System, the ANAC is largely responsible for demanding accountability by organising the national anti-corruption plan, promoting transparency on all public institutional levels and ensuring the prevention of

corruption first handedly, or through the help of the other organisations. The Court can aid the ANAC as it possesses judicial powers and the capability to intervene through judges that are not subject to governmental authorities concerning matters of corruption.

4.3 The ANAC

The ANAC is the principal Italian anti-corruption watchdog and is consequently one of the main reference points when investigating how the executive is held accountable. As previously stated, this watchdog incorporates other institutions which can be considered as its predecessors (such as the CIVIT), fulfilling its role more concretely. The ANAC was established with the enactment of the “Severino law” 190/2012 (Gazzetta Ufficiale della Repubblica Italiana, 2012), following pressures to do so from the UN and the European Council (Cantone, 2017).

The ANAC’s main goal is that of preventing corruption within public administration by reducing the risk of it festering, promoting transparency in all managerial circumstances and through the surveillance of public contracts (ANAC, 2019). The prevention of corruption is mainly pursued by analysing its causes and factors, identifying measures to curb it (ANAC, 2019). The ANAC reports to the Parliament annually regarding the activities against corruption and illegality in the administrations, and on the effectiveness of the applied measures (ANAC, 2019).

The ANAC is moreover responsible for managing the Italian integrity system by being tasked with stipulating and approving the National Anti Corruption Plan (PNA) every three years, which has the final goal of developing into a self sufficient system that automatically holds the executive accountable, thus curbing corruption systematically (Gazzetta Ufficiale della Repubblica Italiana, 2015). This system aims to influence the behaviour and the activities of public officials through the use of advisory and regulatory powers (ANAC, 2019). In other words the exercise of accountability is also sought to be automatised to prevent corruption.

The “Severino law” states that the central, regional, and local government agencies, other than the individual public bodies, need to report on their risk management systems, by designing anti-corruption plans that are in line with the PNA and that ought to identify, evaluate, and mitigate corruption risks (ANAC, 2019). The ANAC’s role is to monitor the implementation and effectiveness of these plans, verifying their compliance to transparency rules (Gazzetta Ufficiale della Repubblica Italiana, 2015). In order to enforce this, the ANAC is given a set of inspection powers that are: the power to inquire, to demand the exhibition of documents, to

command the adoption of acts as well as the removal of acts and behaviors contrasting with law and with transparency rules (Gazzetta Ufficiale della Repubblica Italiana, 2015).

In order to enhance the ANAC’s leverage, it is assigned the power to apply sanctions when the three-year plans are not being implemented or recommended precepts are not being followed by the public agencies that have received them, and to exploit these sanctions to promote its own institutional activities (Allena & Capantini, 2015; UNODC, 2012). Moreover, the ANAC is allowed to impose sanctions on organisations that refuse to deliver requested information or documentation without a justification (ANAC, 2019). As previously mentioned, this last capacity is implemented with the support of the Court.

4.4 The Formal Powers of the ANAC and the Court of Auditors

This section of the analysis aims to examine and compare the formal powers of the ANAC and the Court of Auditors, as these contribute to their accountability power. The institutions’ formal powers concern matters such as whether they are formally recognised as being autonomous and independent, and the extent to which they are free to set their own agenda based on the areas of interest that they intend to pursue. Moreover, their formal capacity to gather information, question individuals and impose sanctions are useful indicators in evaluating the respective structures of these institutions. The segment is divided into two subsections, where the first concerns the autonomy of the accountability institutions and the second focuses on their mandate and capabilities.

Table 1: Formal Powers of the ANAC and the Court of Auditors

	ANAC (2019)	Court of Auditors (2019)
Formal autonomy	Law based autonomy: Law 90/2014 Art. 22.	Constitution based autonomy: Art. 100.
Institutional independence	Board members chosen by the government, approved by the parliament and appointed by the President of the Republic. Members serve a non renewable six year term.	Guaranteed by Art. 100 of Constitution. Council components: President and Public Prosecutor chosen by government among magistrates of Court and nominated by President of the Republic. Cabinet Head nominated by President of Court. Four magistrates elected by

		<p>magistrates of Court.</p> <p>Four members elected by Parliament.</p> <p>Components cannot be externally revoked.</p>
Agenda setting autonomy	<p>Guaranteed by Law 190/2012 Art. 1. Power to take actions that fall within its mandate (mutual autonomy between political and administrative organisations). Required to report on the taken actions.</p> <p>Draws up the PNA.</p>	<p>Guaranteed by Art. 103 of Constitution. Power to investigate all matters within administrative law, public accountability and administrative responsibility of public officials.</p> <p>Court states its activities and areas of investigation in its annual program.</p>
Information power	<p>Law 190/2012 Art. 1, guarantees “inspective power” to request news, information, deeds and documents from organisations and agencies in the public sector.</p>	<p>Law 203/1991 guarantees the power to acquire any proof necessary for a judicial case.</p> <p>Law 174/2016 Art. 94: documents and information can be requested, and direct inspections or checks can be made in public organisations, third parties or financial recipients from public funds. Documentation or information can be forcefully appropriated by the Court.</p>
Questioning power	<p>No formal rights to subpoena or question witnesses.</p>	<p>Law 174/2016 Art. 165: power to question public officials on their work regarding public accounting and administrative responsibilities. Individuals can be summoned for hearings.</p>
Sanctioning power	<p>Law 50/2016 Art. 213: power to impose sanctions between €1.000,00 and €10.000,00.</p>	<p>Law 174/2016 Art. 1: power to impose sanctions. The amount is stipulated by the magistrate in charge of the case, within the limits of the law.</p>

4.4.1 Formal powers: The Autonomy of the ANAC and the Court of Auditors

In terms of formal autonomy the ANAC is recognised as being autonomous by Article 22 of the 90/2014 law which states that the watchdog “*qualifies as an administrative independent*

authority” (Gazzetta Ufficiale della Repubblica Italiana, 2014) and consequently guarantees its organisational and financial independence from the executive for all of the institutions’ functions (for instance the selection of its components, the duration of the mandate or the attribution of adequate resources) (Siliprandi, 2018). The Court’s independence from the executive, on the other hand, is guaranteed by Article 100 of the Italian Constitution in saying that “*the law ensures the independence of the institution and of their components in front of the government*” (Costituzione della Repubblica Italiana, 1948). The two watchdogs can both boast significant formal autonomy, although the Court appears to be stronger from this point of view, as the Constitution is harder to modify in comparison with an ordinary law and a watchdog with constitutional roots is effectively more autonomous (Bovens & Wille, 2019).

The Court can also rely on substantial constitutional support concerning its institutional independence, as it is guaranteed by the Constitution in Article 100, considering that the latter “*ensures the independence of the institution and of their components in front of the government*” (Costituzione della Repubblica Italiana, 1948). The Court is not formally inserted in the government’s administrative apparatus but is poised to serve the community, thus being separated from the State’s administrative apparatus (Corte dei Conti, 2019). This being said, the board does receive some executive interference from the Government and from the Parliament, despite these being limited in their control over the Court’s leaders. The “components”, that are mentioned in the Constitution, are represented by the Presidential council, which is composed of: the President, the Public Prosecutor, the Cabinet Head, four elected magistrates and four elected professors or lawyers. The President is chosen by the Government among the magistrates of the Court itself, and must have exerted presidential functions for at least three years within national constitutional bodies or within institutions of the European Union (Corte dei Conti, 2019). The nomination is made by the President of the Republic following a proposal by the Prime Minister who must confer with the Council of Ministers (Corte dei Conti, 2019). Once nominated, the President cannot be externally revoked from the assignment (Corte dei Conti, 2019). The Public Prosecutor is nominated through the same procedure as the President, except for the necessary requisite of being qualified as Sectional President among the magistrates (Corte dei Conti, 2019). The Cabinet Head is nominated directly by the President of the Court (Corte dei Conti, 2019). The four magistrates are elected among and from the magistrates of the Court of Auditors, while the remaining four members are elected by the Parliament among national law professors and lawyers (Corte dei Conti, 2019).

While the Government is tasked with selecting and proposing the President of the board, this figure needs to be chosen among a limited number of magistrates, is finally nominated by the President of the Republic, and most importantly cannot be revoked from his/her assignment by the Government (Corte dei Conti, 2019). The same procedure applies for the Public Prosecutor, and while the Parliament has control over the selection of four members of the board, the remaining components are elected from within the institution (Corte dei Conti, 2019). Moreover, the Court's autonomy and independence are strengthened by the immovability of its magistrates, its financial autonomy and organisational autonomy (Corte dei Conti, 2019). The elected components are appointed for four years, after which they cannot be re-elected for an additional eight years from the end of their assignment (Corte dei Conti, 2019).

The ANAC also receives Parliamentary and Governmental interference in the selection of its board members, despite its attempts to limit the extent of executive involvement. The ANAC is a collegial independent authority, with a board composed of five members, approved by a two-thirds majority of the relevant parliamentary committees (ANAC, 2019), in order to achieve approval from both majority and opposition political parties (Feldman, 2020). The board members are initially "proposed" by the Minister of Public Administration, who then (after the Parliamentary approval) nominates the President in consultation with the Ministers of Justice and Interior (ANAC, 2019). The appointment of the President and the members is finalised by the President of the Republic after a parliamentary ratification, and the members serve a six year term (ANAC, 2019), which is one year longer than the usual life of a Parliament (Merloni, 2019). In order to ensure maximum impartiality in the process, the President and/or the board members are not allowed to be either a public, party, or trade union official or have any conflict of interest for three years prior to the nomination, and these members cannot serve a second term (ANAC, 2019).

While the selection process goes through the Parliament and the Government, the appointment is finalised by the President of the Republic. The elected members should fit specific criteria and the term is programmed so as to limit political interference. Neither the ANAC or the Court are granted total formal independence from the executive, although the Court appears to be somewhat more independent in its selection process, as it doesn't receive Governmental or Parliamentary interference for every member. This greater level of independence and self management translates into greater effectiveness as an accountability institution (OECD, 2019) and makes the Court more impartial and credible, improving its external relations (Santiso, 2006).

Both the ANAC and the Court are allowed significant autonomy in terms of their capacity to set their own agenda by investigating all issues that fall within their respective mandates. Article 1 of law n. 190/2012 states that “*in order to guarantee the impartiality of the administrative functions and to reinforce the separation and the mutual autonomy between political organisations and administrative organisations (such as the ANAC), the ANAC communicates its decisions and measures to the Department of public function, which will report them to the parliament in an annual report*” (Gazzetta Ufficiale della Repubblica Italiana, 2012). The ANAC can take actions that fall under its mandate without receiving external interference (political or administrative), although it has to report on these actions and is held accountable for them (ANAC, 2019). Moreover, as the ANAC is an Independent Oversight Institution, it limits its activities to the necessary measures required to pursue its goals (Siliprandi, 2019). The ANAC is also in charge of drawing up the National Anti Corruption Plan, which is chosen by the institution itself, in order to make a long term plan based on its organisational strategy (ANAC, 2019).

The Court also has the power to make long term plans, as the Court’s Presidential council issues an annual program in which it autonomously states its activities and the areas of interest in which it will primarily investigate (Corte dei Conti, 2019). Both financial and organisational autonomy are attributed to the Court, giving it the freedom to act independently, without having to count on external support that may interfere with its work (Corte dei Conti, 2019). The Court is composed of judges and magistrates, but unlike ordinary judges, it doesn’t encounter judicial limits in terms of matters that it can investigate within administrative law, public accountability and regarding the administrative responsibility of public officials (Corte dei Conti, 2019). Article 103 of the Constitution declares that “*the Court has jurisdiction over public accounting subjects in the cases and forms established by law, participating in the control over the financial management of the entities to which the State contributes on an ordinary basis.*” (Costituzione della Repubblica Italiana, 1948). Moreover, the Court is capable of judging accounting agents, administrators and public officials for all matters relating to the management of public resources (Corte dei Conti, 2019). The two watchdogs appear to have equally significant freedom in their agenda setting power, as they are both allowed to investigate any issue that falls within their respective mandates. This gives the two institutions high authority in the promotion of accountability (OECD, 2019).

4.4.2 Formal powers: The Mandate of the ANAC and the Court of Auditors

Beyond their respective autonomy and independence, the ANAC and the Court enjoy some statutory powers with their mandates as well, despite doing so to different extents. For instance, the two watchdogs differ in their capacity to obtain the necessary information that is functional for the execution of the mandate. The ANAC, according to article 1 of law n. 190/2012, has the “inspective power” to request news, information, deeds and documents from organisations and agencies in the public sector (*Gazzetta Ufficiale della Repubblica Italiana*, 2012). Specifically, the kind of information that can be requested concerns matters such as internal roles, responsibilities, resources, personnel and internal or external decisional processes (Perna, 2016). The ANAC can ask for the Court’s support in obtaining information or documentation that is not willingly delivered when requested, as the former doesn’t have the power to obtain information against the inspected agency’s will (Corte dei Conti, 2019).

The Court, on the other hand, has the power to acquire any proof that is necessary for a judicial case that is being treated, and can do so with the aid of public administration officials, of the Financial police or of other police forces, according to law n. 203/1991 (Corte dei Conti, 2019). Specifically, documents and information can be requested, and direct inspections or checks can be made in public organisations, third parties or financial recipients from public funds as of article 94 of law n. 174/2016 (Corte dei Conti, 2019). The documentation or information can be forcefully appropriated by the Court for the purpose of the case, as of article 94 of law 174/2016 (Corte dei Conti, 2019). Moreover, the Court can monitor the exchange of information in public organisations when deemed necessary (Corte dei Conti, 2019). The Court can consequently boast significantly greater power than the ANAC in its capacity to obtain information, as it can not only request it but can also obtain it against the will of the agency or the executive. This power is key for the Court to perform effectively, as the ability to access accurate information enables it to prevent the financial misappropriation of public funds (Kimbrow, 2002 in Brusca et al., 2018). The ANAC can only reach the same endpoint by asking for help from the Court, essentially borrowing this particular power.

Another power which distinguishes the Court from the ANAC is represented by their capacity to question witnesses. The Court has the power to question public officials on their work regarding public accounting and administrative responsibilities when damage has been done concerning administrative property through fraudulent or unintentional behaviour as of article 165 of law n. 174/2016 (Corte dei Conti, 2019). Moreover, individuals can be summoned for

hearings if they are suspected of being informed about the investigated circumstances as of article 165 of law n. 174/2016 (Corte dei Conti, 2019).

The ANAC, on the other hand, has no power to question witnesses or individuals. In the inspected documentation, no evidence of formal rights to subpoena and/or to hear witnesses has been found. This feature clearly depicts the Court as being the institution with greater questioning power.

The last formal power that needs to be examined in a watchdog is the capacity to impose sanctions on actors. According to article 213 of the law n. 50/2016, the ANAC has the power to impose sanctions between €1.000,00 and €10.000,00 (ANAC, 2019). These can be imposed on agencies that fail to implement three-year plans or codes of conduct; in cases of violations of transparency regulations and new legislation; on individuals that refuse or omit to deliver requested information or documentation (Gazzetta Ufficiale della Repubblica Italiana, 2016). These fines can be exploited by the ANAC to finance organisational initiatives or to be reinvested in addition to the institution's budget (ANAC, 2019). The ANAC's cooperation with the Court is relevant to this (similarly to the ANAC's ability to obtain information), as the former does not possess the judicial power to coerce the organisation or individual into paying the sanction. Were the payment not to be made on a voluntary basis, the Court will decide whether the fined party is obliged to fulfill the payment or not (Corte dei Conti, 2019). The CIVIT, which the ANAC absorbed in 2012, was able to render public the information that is passed through public organisations, being allowed to publish documentation without the consent of the institutions in question (Manca, 2016). The ANAC inherited this power, which gives it an additional and "informal" way of sanctioning agencies and individuals, by publishing reports or documentation which name the culprits of illicit actions for everyone to see.

The Court does on the other hand have the power to fully impose sanctions on agencies or individuals. As of article 1 of the law n. 174/2016, the Court has the power to impose sanctions, of which the amount is stipulated by the magistrate who is in charge of the case, within the limits of the law (Gazzetta Ufficiale della Repubblica Italiana, 2016).

4.5 The Organisational Powers of the ANAC and the Court of Auditors

This second section, concerning the analysis of the ANAC and the Court's accountability power, focuses on the examination and comparison of the watchdogs' organisational powers.

The organisational powers of a watchdog consist of its administrative capacity to exercise the formal powers, and are determined by factors such as the way in which the mission and strategy are determined, or how the watchdog fits within the institutional network. Moreover, the size of the budget and staff, other than the quality of the latter, are decisive in evaluating an organisation as an accountable institution through its human and financial assets. Finally, an organisation’s effectiveness is also influenced by the composition and quality of its leadership. The watchdogs’ organisational powers are divided into their resources (concerning how well equipped they are to pursue their goals) and their leadership management.

Table 2: Organisational Powers of the ANAC and the Court of Auditors

	ANAC (2019)	Court of Auditors (2019)
Mission and Strategy	Law 90/2014 states a clear mission and strategy. Published on the institutional website. Law 190/2012 stipulates three year national anti corruption plan (PNA).	Mission and strategy published on the institutional website. Complies with PNA by stipulating a three year anti corruption plan.
Size of Budget	2019: €80.155.248,72.	2019: €326.477.806,00.
Size of Staff	2019: 316.	2019: 3,166.
Quality of Staff	Law 50/2017 Art. 52: self-regulation of personnel. HR office recruits skilled individuals, ensuring they have necessary qualifications.	Quality of the magistrates is ensured by a public concourse.
Network integration	National level: centrepiece of the Italian integrity system. Reports to the Parliament, collaborates with the department of public administration and advises the government. Close relation with Court of Auditors. International level: OECD, GRECO, EIB, OLAF and UNODC.	National level: periodically refers to the Parliament four monthly basis), regional councils and controlled administrations. Close collaboration with ANAC and Financial police. International level: ECA, INTOSAI, EUROSAI, GALF, UN, NATO, ECHR and OCSE.
Leadership structure	Board composed of five members, one of which is the President.	Presidential Council with 11 components: President, Public Prosecutor, Cabinet Head, four elected

	They serve a non renewable six year term.	magistrates and four elected professors or lawyers. Components serve a four year term, after which they cannot be re-elected for an additional eight years from the end of their assignment.
Leadership composition	Members of the board have extensive experience in the field of anti-corruption, characterised by several years of work and high levels of expertise.	Members of the Presidential Council are magistrates with noteworthy careers, with a wealth of experience in working for, or with, the Court.

4.5.1 Organisational Powers: The Resources of the ANAC and the Court of Auditors

The ANAC and the Court of Auditors state their respective missions on their institutional websites, although the former appears to be delegated more specific tasks, as the Court needs to tackle a wider spectrum of issues. The ANAC’s goal is stipulated by the law 90/2014 which states the institution’s competencies regarding public contracts and its institutional mission (Gazzetta Ufficiale della Repubblica Italiana, 2014). The overall goal is stated to be the prevention of corruption in the context of public administrations through the implementation of transparency in all managerial aspects, as well as through the supervision of public contracts (ANAC, 2019). The need to create a collaboration network within public administrations, and at the same time increase efficiency in the use of resources reducing formal controls is also stated, in order to reduce procedural burdens and the costs of public administration, creating value for citizens and businesses (ANAC, 2019). This network is highlighted in the National Anticorruption Plan (PNA), that is stipulated every three years (but can be optionally updated on a yearly basis) and must be followed by central, regional, and local government agencies, which are instructed to prepare their own plans and designate one responsible person for corruption prevention, as is stated in law n. 190/2012 (ANAC, 2019; Gazzetta ufficiale della Repubblica Italiana, 2012).

The Court’s mission is to “*pursue the appropriate and effective use of public funds, the search for rigorous financial management, the regularity of administrative action and the information of public authorities and the population through the publication of objective reports*” (Corte dei Conti, 2019). It is delegated with exercising preventive controls over the legitimacy of governmental acts, as well as subsequent controls on the management of the state budget,

reporting directly to the Chambers on the results achieved (Costituzione della Repubblica Italiana, 1948). Moreover, the Court stipulates a plan for the prevention of corruption on a three year basis, in compliance with the PNA (Corte dei Conti, 2019). The ANAC's objectives appear to be more clearly stated, further enabling its staff to work as a unit (Bovens & Wille, 2019), while the Court has more general instructions which are not as clear as the ANAC's.

In terms of size, the ANAC and the Court differ significantly for at least two reasons: firstly, the Court needs to cover a wider variety of issues in comparison with the ANAC, which focuses mainly on corruption and transparency. Secondly, the ANAC is still growing as an institutional body and, while it is receiving increasing funding and staffing year by year, it still is not as extensive as it ideally ought to be. The ANAC's budget for 2019 was €80.155.248,72 (ANAC, 2019), which is an improvement in comparison with the €5.300.000,00 that it received in 2014 (ANAC, 2014). The Court's budget for 2019 was €326.477.806,00 (Corte dei Conti, 2019), which is significantly higher but needs to be considered in light of the previous statements, bearing in mind the multitude of tasks that it needs to tackle.

The same applies for the staff size of the two watchdogs, as the ANAC has a staff of 316 employees as of 2019 (ANAC, 2019), while the Court has a total of 3,166 employees (Corte dei Conti, 2019). The Court's staff is composed of magistrates and administrative personnel (Corte dei Conti, 2019). The judiciary personnel is composed of 494 individuals as of 2019, while the administrative personnel consists of 2,672 individuals as of 2019 (Corte dei Conti, 2019).

While the institutions' staff differs in size, both of the watchdogs make an effort to ensure the quality and qualification of their employees. Article 52 of Law n. 50/2017 grants the ANAC self-regulation on organization and personnel, as is done for all independent administrative authorities in Italy (Gazzetta Ufficiale della Repubblica Italiana, 2017). Specifically, the ANAC's human resources office manages the personnel, recruiting skilled individuals and ensuring that they are qualified (ANAC, 2019). On higher levels, the staff working with the President and the board is chosen among employees of the ANAC or of other public organisations that have worked with the ANAC, in order to ensure a certain level of experience and professionalism (ANAC, 2019).

Within the Court of Auditors the quality of the magistrates is ensured by a public concourse that evaluates individuals through degrees and exams to which ordinary, administrative and State lawyers other than military, and public employees and officials in possession of the

requisites required by law, are admitted (Corte dei Conti, 2019). Moreover, the Court “*gives absolute priority to the development and education of its personnel, both in magistrature and in administration*” (Corte dei Conti, 2019). The two institutions compare very similarly in terms of the efforts that are taken towards ensuring high quality personnel, although the Court appears to have an edge as it specifically requires highly qualified magistrates. In having higher levels of professionally skilled personnel, the Court manages to operate more effectively (Head, 2012) and in specific relation to SAIs, auditors with appropriate skills and education enhance the effectiveness of the institution (Gustavson & Sundstrom, 2018).

The ANAC and the Court are well integrated in national and international networks, holding ties to public organisations both in Italy and across the globe. The ANAC is a centrepiece in the state’s integrity system, which is based on the National Anticorruption Plan, through which it creates an organisational network in the public sector which enhances horizontal collaboration and synergy between institutions and organisations (especially the Court of Auditors) and the sharing of information, reducing formal controls, procedural burdens and public expenses (ANAC, 2019). Moreover, the ANAC is connected to the Parliament as it reports to it annually, and is functionally linked to the executive, specifically by constantly collaborating with the Department of Public Administration and advising the Government on possible amendments to the existing legislation (ANAC, 2019). The ANAC has developed international relations bilaterally and multilaterally, specifically with the Organization for Economic Co-operation and Development (OECD), the Group of States against Corruption (GRECO), the European Investment Bank (EIB) and the European Anti-Fraud Office (OLAF) and is also part of the Directory of the United Nations Office on Drugs and Crime (UNODC) (ANAC, 2019). The ANAC has an active role internationally, by participating in the OECD and GRECO’s review cycles and by sponsoring the launch of an international network of national anti-corruption bodies in 2019 to promote closer cooperation and synergies amongst the relevant national anti-corruption bodies or authorities (ANAC, 2019).

The Court of Auditors periodically refers to the Parliament, to the regional councils and to the controlled administrations on its activities and on the results of the controls that have been conducted (Corte dei Conti, 2019). The Court sends a specific report to the Parliament every four months concerning financial matters such as costs, expenses and budgets (Corte dei Conti, 2019). Moreover, the Court provides legislative support to the ANAC and works in close contact with the financial police (Guardia di Finanza) (Court of Auditors, 2019). Internationally, the Court manages its relations through its Office of International Affairs,

which reports directly to the President (Court of Auditors, 2019). The Court cooperates with the European Court of Auditors (ECA), the International Organization of Supreme Audit Institutions (INTOSAI), the European Organization of Supreme Audit Institutions (EUROSAI), the Global Audit Leadership Forum (GALF) and with other Superior Control Institutions within the EU (Court of Auditors, 2019). The Court actively participates in the international organisations in which multilateral cooperation is promoted, moreover maintaining institutional relations with the UN, NATO, the European Court of Human Rights (ECHR) and the OCSE (Corte dei Conti, 2019).

Both the ANAC and the Court have a variety of inter-institutional linkages, and are both closely connected to the Parliament, towards which they periodically deliver reviews, although the Court interacts with the Parliament more frequently. Moreover, they cooperate with one another and with the police forces, which helps them enforce their directives and programs, guaranteeing mutual accountability (Sampford et al., 2005). The Court specifically benefits from its connections as they enhance its capacity to pursue fiscal controls (Santiso, 2006). They compare very similarly in terms of their international ties, through which they are able to share and gather knowledge and information to enhance their effectiveness as accountability institutions. The international connections that the two Italian watchdogs sustain, involve some of the largest institutions and groups on both an international and european level, giving them the opportunity to obtain support and gather information of the highest quality. The ANAC tends to diversify its contacts more than the Court does, enhancing its chances of obtaining new knowledge that can be useful.

4.5.2 Organisational Powers: The Leadership of the ANAC and the Court of Auditors

When scrutinising the leadership of the watchdogs, the two institutions differ to an extent. The ANAC's leadership consists of a board composed of five members, one of which is the President (ANAC, 2019). Each member is approved by the Council of Ministers and the candidates are appointed by the President of the Republic, with a non-renewable mandate of six years (ANAC, 2019). This leadership structure can be viewed positively for a watchdog, as the board is small enough to promote efficient decision-making while ensuring a system of checks and balances which would be harder to pursue with a single-headed leadership (Bovens & Wille, 2019).

The Court is led by a larger group of 11 components, named as the Presidential Council (Corte dei Conti, 2019). The council is composed of the President, the Public Prosecutor, the Cabinet Head, four elected magistrates and four elected professors or lawyers (Corte dei Conti, 2019). These elected components are appointed for four years, after which they cannot be re-elected for an additional eight years from the end of their assignment (Corte dei Conti, 2019). While it is true that a board with too many members can jeopardise efficient coordination and slow the decision-making process, the Court does need to handle a wider number of issues in comparison with the ANAC, although the latter appears to have a more efficient system which is also more appropriate for the functions of an independent oversight institution.

Within the leaderships of both institutions, the highest level of professionalisation is pursued to ensure the quality of the watchdogs' performance. The members of the ANAC's board are chosen in light of their respective experiences in the field of anti-corruption, which are characterised by several years of work and high levels of expertise (ANAC, 2019). The President, newly elected in 2019, was a professor of administrative law, and throughout his career was part of the ministerial commission which approved the anti-corruption law in 2012 (with which the ANAC was established) (ANAC, 2019). The rest of the members have a history as magistrates in administrative law and as professors of administrative law (ANAC, 2019).

The members of the Court's Presidential Council are all magistrates who have had a significantly noteworthy career, with a wealth of experience in working for, or with, the Court (Corte dei Conti, 2019). The lawyers and professors are elected based on their elevated professionalisation in the field and on their degree of working experience (Corte dei Conti, 2019). While the two institutions share some similarities in terms of professional backgrounds, the Court's requirements are more specific, in demanding a qualification as a magistrate and direct experience with the Court, while the ANAC's requirements appear to be broader and (while it is informally preferred) do not require a specific qualification as a magistrate. Having members of the board with appropriate skill sets and high levels of education improves the watchdogs' capacity to effectively investigate public authorities (Gustavson & Sundstrom, 2018).

4.6 The Exercise of Powers of the ANAC and the Court of Auditors

The ANAC and the Court of Auditors finally need to be analysed and compared in the way they actually apply the formal powers that they are given, examining how the organisational powers are implemented. The way in which these institutions put their accountability into

action can be understood by examining their productivity, effectiveness and creativity that are part of their work. Their external image also matters and can be studied through their credibility, salience and overall impact.

Table 3: Exercise of Powers of the ANAC and the Court of Auditors

	ANAC (2019)	Court of Auditors (2019)
Productivity	<p>Reports to the Parliament and Government: 9. President addressed Parliament 3 times.</p> <p>Closed 188 proceeding on corruption prevention. Warnings to non-compliant administrations: 17.</p> <p>40 agencies inspected on transparency. 148 proceedings initiated upon external notification.</p> <p>680 preliminary inquiries on public contracts. 713 sanctioning proceedings sent to the board. 144 opinions given on the topic of public contracts.</p> <p>685 cases advised upon overall. 364 investigations following whistleblowing cases.</p> <p>42 recommendations issued for non-compliance with PTPC. 24 sanctioning proceedings initiated for failure to adopt the PTPC. Sanctioning measures adopted in 3 cases.</p>	<p>Reports to the Parliament: 21.</p> <p>Additional resolutions: 249.</p> <p>Examined cases: 15,974.</p> <p>Check-ups made: 847.</p> <p>Issued opinions on executive matters: 454.</p> <p>Investigations: 54.</p> <p>Controls on public agencies: 285.</p> <p>Imposed sanctions: 1,245.</p>
Effectiveness	<p>Insufficient follow up from the Parliament concerning proposals, opinions and reportings.</p> <p>Half of the opened corruption cases opened were closed.</p> <p>All proceedings regarding cases of lack of transparency in public agencies were managed.</p> <p>Regarding public contracts, 3,380</p>	<p>Examined 15,974 cases out of 16,154.</p> <p>Issued half of the sanctions on pending cases.</p> <p>Positive interactions with the Parliament.</p>

	<p>cases out of the 3,800 complaints were reported and inquired upon.</p> <p>All signalled cases regarding non-compliance with PTPC were investigated. 19 out of 24 cases concerning a possible sanctioning were closed.</p>	
Saliency	<p>Central to the Italian integrity system.</p> <p>Main institutional body tasked with overlooking, controlling and regulating public contracts.</p> <p>Lack of parliamentary attention.</p>	<p>Key figure for the Parliament (opinions and recommendations).</p> <p>Main institutional body responsible for preventively controlling the legitimacy of governmental acts and of overseeing the management of the State's finances.</p>
Credibility	<p>National and international praise for improving Italy's position across corruption indexes.</p> <p>Approval on performance from international organisations such as GRECO and OCSE.</p>	<p>Positive image from promoting high performance in the public sector and ensuring the correct management of public funds.</p>
Creativity	<p>Cooperates with a variety of non-profit organisations, institutions, research bodies and universities.</p> <p>Signed a protocol of understanding with the Openpolis ETS Foundation and ActionAid.</p> <p>Entered into 55 new memorandums of understanding with public and private entities.</p> <p>Collaborated with Cittadinanzattiva and LABSUS Association.</p> <p>Cooperated with universities to promote the improvement of training courses.</p>	<p>Opened a new institutional website.</p> <p>Participated in meetings and conventions with INTOSAI and EUROSAL.</p> <p>Cooperated internationally with other SAIs and organisations.</p> <p>Undertook commitments regarding the "2030 Agenda for Sustainable Development" and its seventeen objectives.</p> <p>Took part in the Joint Network Seminar on Fiscal Policy Audit for the EU in 2020.</p> <p>Participated in the "Workforce 2030 Parallel Audit meeting", the "Medium Term Budgetary Frameworks</p>

	Set up a new database for the management of public contracts.	workshop”, the “Building Trust Seminar - The Role of Supreme Audit Institutions in Ensuring the Reliability of Fiscal Data” and the "Strengthening Collaboration between Anti-Corruption Authorities and Supreme Audit Institutions towards Effective Prevention And Detection of Corruption Offences" meeting. Has been a bearer of best practices for its External Auditing activity.
Impact	Implements a culture of transparency through the PNA. Stimulated the increase in whistleblowing. Participated in the OGP. Collaborated with universities to promote accountability and transparency alternatively.	Chiefly legislative impact. Meetings to differently impact accountability practices (GALF). New website to facilitate communication with the public and impact civil society.

4.6.1 Exercise of Powers: The Productivity of the ANAC and the Court of Auditors

The ANAC appears to be relatively productive in its actions, although the President of the ANAC has made it clear, in its annual report to the Parliament, that its initiatives have not been sufficiently considered (ANAC, 2019). The ANAC has reported to the Government and to the Parliament concerning dysfunctions or distorted regulatory applications (which needed clarification in order for the ANAC to fulfill its functions) 9 times, other than the customary annual report (ANAC, 2019). In 2019 the President of the ANAC was called 3 times to confront the parliamentary bodies on various matters strictly within the competence of the ANAC (ANAC, 2019).

On the issue of corruption prevention, the ANAC initiated 284 proceedings in 2019, 188 of which were closed through the year (ANAC, 2019). In 17 cases the ANAC issued a warning towards administrations that did not initially comply, and in each case they eventually conformed to the ANAC’s request (ANAC, 2019). With regard to transparency, 40 agencies were inspected and 40 proceedings were opened in 2019, while 148 proceedings were initiated upon external notification (ANAC, 2019).

Turning to the public contracts sector, the ANAC received 3,800 complaints in 2019, 680 of which saw the ANAC carry out a preliminary inquiry and 2,700 of which were simply reported upon, while the remaining cases saw no noticeable anomaly (ANAC, 2019). In the area of sanctions relating to public contracts, 713 sanctioning proceedings were sent to the ANAC's board, while 144 opinions were given on the topic of public contracts (ANAC, 2019). In 2019, the ANAC gave advice on 685 cases overall, which signals the watchdog's growth in productivity though time, as 3,300 cases were advised upon overall in the past five years (ANAC, 2019).

In terms of whistleblowing, the ANAC's contribution towards this has been highlighted by the fact that the reportings have increased from 125 in 2015 to 893 in 2019 (364 of which led to an investigation on behalf of the ANAC), for a total of 1,460 over five years (ANAC, 2019).

In 2019, in 42 cases of organisations not complying completely with the PTPC (three year plan for the prevention of corruption, a part of the PNA), the ANAC issued the related supervisory procedures with as many recommendations (ANAC, 2019). Moreover, 24 sanctioning proceedings were initiated for failure to adopt the PTPC, from which in 3 cases the proceedings resulted in sanctioning measures, while 16 were filed and the rest were closed in the course of 2019 (ANAC, 2019).

The Court reports to the Parliament at least three times a year in its four-monthly report, but actually reports several times a year, as it did in 2019, reporting 21 times (Corte dei Conti, 2019). Among these 21 reports one concerned General State Accounts, while another concerned the coordination of public finances (Corte dei Conti, 2019). Other than the three reports that are given on a four-monthly basis, three more were given concerning work costs and the certification of collective contracts, three others concerned urgent issues and two more are categorised as "other" (Corte dei Conti, 2019). In addition to this, 8 audit reports were delivered directly to the President of the Parliament (Corte dei Conti, 2019).

As mentioned several times in this thesis, the Court is responsible for a vast number of issues and not all of these can be deliberated directly with the Parliament. Beyond the aforementioned reports, a total of 249 additional resolutions took place in 2019, concerning international institutions and funds, governmental and administrative legitimacy, additional audits and regional matters (Corte dei Conti, 2019).

The Court's activities in 2019 saw the institution receive 16,154 cases, of which 15,974 were examined within the year (Corte dei Conti, 2019). Moreover, the Court made 847 check-ups and issued 454 opinions concerning executive matters in 2019 (Corte dei Conti, 2019). The total number of investigations that were made in 2019 regarding the executive were 54 (Corte dei Conti, 2019).

With regard to public agencies, the Court conducted controls on 314 organisations, reporting on them 285 times, 142 of which were reports that were directed towards the Parliament (Corte dei Conti, 2019). Moreover, the Court was also active in terms of issuing sanctions. From a total of 4,976 sanctions to be imposed, 1,686 were still pending from the previous year and 802 were stipulated to be acted upon in 2019 (Corte dei Conti, 2019). Of the aforementioned cases, 1,245 were sanctioned and closed within the year, while 1,243 were left pending for 2020 (Corte dei Conti, 2019).

The two watchdogs appear, in general, to be quite productive. While the Court reports to the Parliament more than twice as much as the ANAC, one must acknowledge that it also has a wider number of issues to address. The Court also imposes almost twice as many sanctions and examines many more cases overall. The ANAC, which is shown to be still growing and increasing its productivity, focuses more on matters such as collaborative oversight, dealing with issues and complaints regarding public contracts, giving opinions on the topic and ensuring that organisations and administrations conform to the PNA. Moreover, the ANAC gives a significant amount of attention to whistleblowers, by giving them the possibility to anonymously report cases online, and focuses on the promotion of transparency to curb corruption. The Court has a larger role in holding the executive to account, by conducting many checkups, issuing opinions and opening investigations, while directing less attention to controlling public administrations.

4.6.2 Exercise of Powers: The Effectiveness of the ANAC and the Court of Auditors

In terms of effectiveness, the President of the ANAC, Francesco Merloni, has praised the institution's results in comparison with past institutions that covered similar responsibilities, such as the AVCP (ANAC, 2019). Despite this, the President of the ANAC has publicly stated that among the proposals, opinions and reportings that the watchdog has made to the Parliament, very few of them have been considered or implemented (ANAC, 2019). While the ANAC receives a great deal of public criticism for its results, it is fair to say that the task it has

at hand goes beyond its current capabilities, as it is still a growing institution and the issue of corruption in Italy is of major concern. The ANAC closed over half of the corruption cases it opened in 2019 and it managed all of the proceedings that were initiated in investigating cases of a lack of transparency in public agencies (ANAC, 2019). Moreover, in dealing with cases of public contracts, the ANAC reported and inquired upon 3,380 cases out of the 3,800 complaints it received in 2019 (ANAC, 2019). The ANAC also worked effectively in ensuring that public agencies respected the PTPC, investigating 42 cases out of the signalled 42 and dealing with 19 out of 24 cases that involved possible sanctioning (ANAC, 2019).

The Court, while also being publicly labelled as a large and old bureaucratic figure that falls back in effectiveness, examined 15,974 cases out of 16,154 throughout 2019 (Corte dei Conti, 2019). In relation to the Parliament, the multitude of meetings and requests for information and opinions implies that the Court is taken into significant consideration and that its actions are likely to receive follow up. The Court's timeliness could do with improvement on the other hand, as the watchdog issued just over half of the sanctions regarding cases that required a decision (Corte dei Conti, 2019). While this does not justify the Court's lack of efficiency, the Italian judiciary system as a whole receives constant criticism on being too slow, and the Court also falls within this issue.

In comparison the two watchdogs appear to perform quite similarly in terms of effectiveness but for different reasons. While the ANAC delivers results that are more noteworthy, it fails to receive enough parliamentary follow up on its proposals and opinions. The Court, on the other hand, appears to be more considered by the Parliament and the government in its opinions (possibly due to its long standing role as this sort of institutional body), receiving more follow up from its contribution, but appears to work with a slower pace in comparison with the ANAC.

4.6.3 Exercise of Powers: The Salience of the ANAC and the Court of Auditors

Across the accountability landscape, the ANAC and the Court also compare quite similarly on the matter of salience, for different reasons. The ANAC, while being newer and smaller than the Court, is the centerpiece of the Italian integrity system, as it oversees the organisations within it and prepares the National Anticorruption Plan, to which every agency in the system needs to conform (ANAC, 2019). The fact that the ANAC is given this role, and moreover applies the rules and sanctions that it has been institutionalised to do, emphasises its salience as an accountability institution (ANAC, 2019). Moreover, the ANAC is the main institutional

body that is tasked with overlooking, controlling and regulating public contracts, making it an even more essential part of the system (ANAC, 2019).

As previously mentioned, the ANAC does not on the other hand receive sufficient parliamentary attention, as suggested by the President of the watchdog while addressing the Parliament itself (ANAC, 2019). Despite this, the ANAC is widely recognised as being an institution that is growing solidly year by year. This is of course beneficial for the accountability landscape and for the institutions that are part of it, including the Court of Auditors, as the two institutions can count on the support of one another and can moreover cooperate in guaranteeing an effective accountability system. However, another perspective is that of Feldman, who sustains that the dynamics of this circumstance could be counterproductive, as the Court could perceive the ANAC as a competitor due to the two institutions having overlapping powers on some issues (2020). On this note, the Court and the ANAC signed a memorandum of understanding in 2017, in which the two institutions agreed to cooperate, share information and respect applicable secrecy requirements (Benedetti & D'Evoli, 2017 as in Feldman, 2020). The similar salience of the two institutions should not consequently be interpreted as a scramble for power between these watchdogs.

The Court is in fact also a central institution in the Italian accountability landscape. The Parliament and the Government rely on the Court's opinion for several cases every year (Corte dei Conti, 2019). Moreover, the Court is the main institution that is responsible for preventively controlling the legitimacy of governmental acts and of overseeing the management of the State's finances, thus making it essential for the accountability landscape (Court of Auditors, 2019). In comparing the two institutions, the Court appears to be more salient, but the circumstances need to be watched closely as the ANAC is becoming incrementally more relevant as an accountability watchdog.

4.6.4 Exercise of Powers: The Credibility of the ANAC and the Court of Auditors

Both the ANAC and the Court suffer from the widespread negative opinion that the public has of Italian institutions and of public administration overall. Moreover, given the high number of corruption cases that surface frequently, the institutions that are tasked with preventing this issue through accountability measures, take a lot of the blame. The ANAC does receive some praise and credibility, both nationally and internationally, due to Italy scaling 21 positions in the Corruption Perceptions Index (Transparency International, 2020) and improving in the World Bank's "control of corruption" index (World Bank, 2020), since the introduction of the

new watchdog. While the two factors may or may not be related, the effect that this has on public opinion is that the ANAC has introduced effective measures to curb corruption, shifting the focus from repression to prevention and bringing about a “cultural change” in the management of public affairs (Cimmarusti, 2019). In order to improve its public image, the ANAC also stipulated a protocol with Transparency International, that explicates their intent to collaborate in order to promote initiatives on the topics of transparency, integrity and on curbing corruption (ANAC, 2016). The President of the ANAC has also highlighted that the watchdog’s performance in preventing corruption has been praised internationally by large bodies such as the GRECO and the OCSE, with which the ANAC has understanding protocols to promote collaboration (ANAC, 2019). Organisations such as these had been pressuring the Italian government for years to establish a watchdog such as the ANAC, based on empirical evidence from other countries regarding the effectiveness of such institutions. Their approval in terms of the measures that ANAC has taken heightens the watchdog’s international credibility as it implies that it is applying the correct maneuvers.

The credibility of the Court is more firmly established, as the body is actually responsible for overseeing the performance of the entire public sector, thus embodying a judge that acts in the interest of society. The Court, in fact, reports on yearly levels of corruption in addressing the Parliament regarding public finances, pointing out how corruption levels need to be reduced (Corte dei Conti, 2019). The main role for curbing corruption falls upon the ANAC, as it is responsible for making a plan to counter it, while the Court mainly judges on cases of suspected corruption and highlights areas at risk, moreover looking over public finances to check that the management of these funds is being performed correctly. In some way, the Court rises above the criticised Italian public sector, despite not being immune to criticism as it also receives critique when corruption cases are made known to the public by the watchdog itself.

In comparison, the ANAC is praised for the efforts it is making in lowering levels of corruption in Italy, even though widespread opinion is that what is being done is still not sufficient. The Court represents a more respected and well established body, entrusted with spotting cases of corruption for the benefit of civil society, rather than being fully responsible for the number of cases that emerge. Moreover, the Court’s credibility is enhanced by its greater independence, which allows it to be impartial from the perspective of other institutions and stakeholders (Santiso, 2006). Having greater credibility improves its relationship with other institutions that work towards enforcing governmental accountability (Santiso, 2006).

4.6.5 Exercise of Powers: The Creativity of the ANAC and the Court of Auditors

The two watchdogs make an effort to renew themselves in order to evolve and to approach modern day challenges by participating in (and initiating) new and innovative projects or stipulating memoranda of understanding. The ANAC, confirming its trend of being a newer institution which is more open to change and to current initiatives, has cooperated with a variety of non-profit organisations, institutions, research bodies and universities throughout 2019 (ANAC, 2019). These initiatives have had the aim of co-designing and implementing training courses, research activities, information campaigns, conferences and public debates in subjects falling within the sphere of their institutional competences (ANAC, 2019).

Among these initiatives, the ANAC has signed a protocol of understanding with the Openpolis ETS Foundation (a non-profit body that carries out and manages collection projects, analysis and publication of public data for purposes of transparency, information and accountability dedicated to the Italian Parliament, national politics, budgets and public finance) and ActionAid (an international organization engaged in the fight against poverty and social exclusion) (ANAC, 2019). Moreover, the ANAC entered into 55 new memorandums of understanding with public and private entities, an activity that has enriched the ANAC's existing network of institutional and civil society relationships with new and important collaborations with state institutions, universities and with recognized national associations (ANAC, 2019).

The ANAC also stipulated collaborations with "Cittadinanzattiva", a movement which operates in Italy and Europe for the protection of human rights, the promotion and exercise of citizens' civil, social and political rights, as well as with the LABSUS Association, an organization that is involved in initiatives aimed at promoting shared administration practices between citizens and public administrations concerning, in particular, the care, reuse and regeneration of common goods (ANAC, 2019).

Furthermore, the ANAC has developed cooperation practices with Italian universities, promoting the improvement of training courses, as well as contributing to their accomplishment, through the participation of the President, the Councilors and experts chosen among the ANAC's managers and officials (ANAC, 2019). During 2019, the ANAC also activated the project "Measurement of the risk of corruption at a territorial level and promotion of transparency", as part of the "National Operational Program Governance and Institutional Capacity 2014-2020".

In relation to the management of public contracts, the ANAC set up a new database in 2019, winning the first prize in a competition organized by the European Commission on digital procurement, in the category of national registers on public contracts (ANAC, 2019).

The Court has mainly been involved in new initiatives on an international level. Internally, the main new and innovative factor of note is that of opening a new website that is said to be clearer and more accessible for any member of the public wishing to access documentation (Corte dei Conti, 2019). Internationally, other than participating in regular institutional meetings and conventions (such as those relates to the INTOSAI or the EUROSAI), the Court has been involved in a series of other initiatives that concern new and innovative ways to improve their capacity to function or promote their activities.

The Court of Auditors has paid increasing attention to internationally relevant business profiles, carrying out specific auditing functions, promoting cooperation with the other SAIs and with the international organizations they have set up (Corte dei Conti, 2019). In particular, the 2030 Agenda for Sustainable Development and its seventeen objectives have been at the center of the commitments undertaken and of the interventions carried out by the Court at an international and European level (Corte dei Conti, 2019).

Furthermore, within the Contact Committee of the Presidents of the Supreme Audit Institutions of the European Union, the Court took part in the Joint Network Seminar on Fiscal Policy Audit for the EU in 2020, hosted by the State Audit Office of Hungary, presenting a new document on "The indicators of the notes to the financial statements and the measurement of public policies" (Corte dei Conti, 2019).

The Court has also actively participated in three initiatives hosted by the National Audit Office of Finland: the "Workforce 2030 Parallel Audit meeting", the "Medium Term Budgetary Frameworks workshop" and the "Building Trust Seminar - The Role of Supreme Audit Institutions in Ensuring the Reliability of Fiscal Data" (Corte dei Conti, 2019). The Court also took part in the meeting "Strengthening Collaboration between Anti-Corruption Authorities and Supreme Audit Institutions towards Effective Prevention And Detection of Corruption Offences" in Abu Dhabi, in which numerous Higher Institutions of Control and National Anti-Corruption Authorities participated (Corte dei Conti, 2019).

During 2019, the Court began to participate in meetings with the European Commission, the OLAF, the Cohesion Agency and Audit Authority, to examine the operational problems of

financial planning. Moreover, the Court has been a bearer of best practices for its External Auditing activity concerning the international application of standards of the Public Sector, for Accounting, for the current IPSAS and for the future EPSAS (European Public Sector Accounting Standards) (Corte dei Conti, 2019).

In comparison the two watchdogs have both been relatively active in participating in new projects and in being central for new and innovative initiatives that can involve taking different (and possibly better) steps towards pursuing their goals. The ANAC appears to have been more proactive as it has been involved in many initiatives on a national level, while the Court has mainly focused on its international relations. The ANAC can be envisioned as being more creative as it reaches out to diverse institutions in different ways, while the Court tends to follow repeated trends (such as promoting or participating in meetings and joining projects that are led by large institutional bodies). The ANAC appears to reach out more to society in its actions, which is a good alternative way to pursue its goals (Olsen, 2015).

4.6.6 Exercise of Powers: The Impact of the ANAC and the Court of Auditors

The ANAC and the Court appear to have a significant impact not only on the prevention of corruption, but on the promotion of accountability through automatised practices and through stimulating the development of a general culture, which discourages corruption in favour of accountability and transparency. The ANAC can mainly be praised for its role in moving forward the correct application of the PNA, which includes the promotion of a culture of transparency (ANAC, 2019). Specifically, the ANAC appears to be succeeding in ensuring that public administrations draw up their individual anti corruption plans themselves, giving directives to ensure that they are educated in preventing corruption first handedly (ANAC, 2019). This helps the ANAC ensure that the individual agencies and organisations pursue their missions independently and more effectively (Bovens & Schillemans, 2014). Moreover, the support the ANAC has given to whistleblowers has also stimulated this culture in individuals who, by being assured of their protection and by knowing how to behave in corrupt circumstances, have helped the watchdog fulfill its duties in a more efficient manner (ANAC, 2019).

In particular, the ANAC has participated in the OGP, an international initiative in which the institutions collaborate with the representative organizations of civil society, in order to promote and implement reforms in the areas of transparency, support for civic participation, the fight against corruption and the diffusion of new technologies in support of innovation

(ANAC, 2019). Moreover, the ANAC's collaborations with universities are particularly noteworthy in this regard, as they highlight the watchdog's work in educating individuals towards the correct application of accountability procedures which can contribute towards enhancing transparency in Italy's public sector in the long term (ANAC, 2019).

The Court's main area of impact on changing or improving accountability practices is through legislation, as it plays a part in overseeing executive laws, and in promoting new laws concerning corruption and public finances (Corte dei Conti, 2019). In terms of using non conventional methods, the Court is mainly engaged in new activities involving international meetings. This influences its capacity to have an impact on accountability practices. These are mainly pursued through initiatives taken in such meetings or conventions. For instance, on the occasion of the VI meeting of the GALF (Global Audit Leadership Forum), the Court played a significant role, contributing with the presentation "The Italian experience of control and jurisdiction in the environmental sector" (Corte dei Conti, 2019). The 2019 edition of the Forum dealt with "How to increase public accountability through environmental auditing", which represents one of the strategies through which the Court is implementing different ways to impact accountability practices (Corte dei Conti, 2019).

With the renovation of its website, the Court has attempted to make its information more easily accessible and understandable for the general public, to make its results clearer and to communicate more effectively regarding what has been done and what needs to be done in terms of public accountability in Italy (Corte dei Conti, 2019).

In comparison, the Court and the ANAC appear to differ in terms of the way they impact the accountability landscape. The Court, while being a larger institutional body and thus being generally more influential, is proportionally less active. It appears to conform to its usual legislation and to rarely take different measures to obtain results in non-conventional manners. Moreover, it focuses on the implementation of its tasks, rather than on making a significant difference in the way in which accountability is pursued across the different levels of the Italian public accountability landscape. The ANAC, on the other hand, promotes the achievement of accountability by entrusting organisations and single individuals to pursue it, having previously educated and instructed the components into being capable of managing particular circumstances independently. This can have a better impact as it means that the ANAC can devote more time to its independent activities, while counting on the support of the public

sector itself, which aids it in pursuing its common goal of curbing corruption by pursuing accountability.

5 Conclusion

5.1 Results

The ANAC and the Court of Auditors fulfill the role of accountability institutions, and are effective in doing so in differing areas. The research question (“How do the two main Italian anti-corruption watchdog institutions compare and interact in terms of their internal and external structures, through their respective accountability powers?”) is answered by recognising that the two institutions focus their capacities on different matters and each have margins of improvement in other areas. One is not simply more effective than the other in terms of accountability, and they both contribute in different ways to the accountability landscape. The analysis has taken into account their internal structures, as well as the way each relates to its surrounding environment and the general circumstances in which it operates. To consider the two institutions in the context of this wider view has in fact been decisive in interpreting the final results, because if one were to solely consider internal powers, responsibilities and capacities, the Court would emerge as being significantly more effective as an accountability institution. On the other hand, considering external actions and environmental conditions, allows one to perceive that the ANAC performs similarly as an accountability institution.

The ANAC has been operating for 8 years and this is a significant factor that needs to be taken into account when comparing it to the Court of Auditors, which has been in existence since 1862. The Court is more embedded in the Italian public sector and is consequently better interconnected in the bureaucratic system. The Court also appears to be held in higher esteem for this reason, while the ANAC is still growing and working to achieve higher recognition. This discrepancy is highlighted by the complaints that have been put forward by the President of the ANAC, in stating that the watchdog’s proposals and opinions have often failed to be considered appropriately.

The Court, in other words, appears to have a “head start” in comparison with the ANAC, in terms of the opportunities it has to exert its powers. The reason for which this needs to be taken into account is that the ANAC, despite being significantly younger, seems to be closing this institutional “gap”, as its budget and overall dimensions have been growing exponentially over the past years. While it is not always easy to directly measure the impact of the ANAC’s actions, the Parliament and the general public have a positive opinion of the watchdog’s accomplishments, also given the improvements that Italy has had on international indexes (such

as those proposed by Transparency International and the World Bank) since the institutionalisation of the accountability watchdog.

The ANAC deserves merit for re-focusing the nation's Integrity System onto the prevention rather than the repression of corruption, specifically aiming to eliminate "maladministration" altogether. Having a shared definition facilitates the task of pursuing the same goals against corruption, consequently improving the ANAC's effectiveness as an accountability institution. The ANAC's ability to draw up an anti-corruption plan that involves the direct participation of the agencies, organisations and institutions in the public sector, and the fact that such a plan appears to be working, has also been a matter for appraisal of the watchdog. Having the organisations draw their individual plans, sharing information and knowledge horizontally and vertically, has been fruitful in promoting a culture of anti-corruption and transparency, educating these bodies into first-handedly curbing maladministration. Through the PNA, the ANAC has established an Integrity System that resembles that of a bird's nest, which positively impacts the promotion of accountability (Sampford et al., 2005). Moreover, the ANAC's support towards whistleblowers has also led to an increasing number of reportings in this regard, consequently improving the capacity of the watchdog to work, and increasing individuals' self-awareness to act directly.

The Court's powers mainly lean on auditing, prosecuting and its judicial influence and authorities, which allow it to have a strong impact over the executive, as it holds it accountable, overseeing all public finances and the legitimacy of the government to act (on behalf of civil society and the Parliament). The watchdog, as does the ANAC, aims to ultimately improve public sector performance through its actions, but appears to have a more direct approach in comparison with the ANAC. The Court manages to have a greater influence in parliamentary or governmental issues, and has a greater impact on lawmaking by giving opinions and making proposals. The ANAC, on the other hand, exerts its accountability influence on a more social level, by taking a more "educational" approach, as it urges individuals and associations to acquire a general culture against maladministration and to take initiatives independently and consequently enforce accountability measures "internally".

Both of the watchdogs are granted formal autonomy and independence. The Court can count on the Constitution to defend these rights, exemplifying how the latter benefits from being a long standing and well embedded institutional body. While both institutions are empowered with setting their own agenda independently, the Court is significantly more powerful in terms

of its capacity to obtain information, question individuals and impose sanctions. The ANAC has to rely on the Court's support to exert these powers and has no capacity to question witnesses.

The organisational structure of the two watchdogs clearly depicts the Court as being larger and better funded, due to the multitude of tasks that it needs to tackle. The Court benefits from having more power at its disposal to pursue its goals, but the ANAC is proportionally more focused in its mission, suggesting that its staff has a clearer set of aims, towards which the (smaller but growing) budget is directed. Having better political support and greater financial support enables the Court to more effectively promote good governance as an accountability institution (Head, 2012; Stapenhurst, et al., 2019). Moreover, both of the watchdogs emphasise their respective efforts to ensure high quality staffing, although the Court is more selective in the process.

The Court has strong connections to the Financial Police, as well as to other institutions on an international level, which allow it to enjoy additional power and a greater influx of knowledge and information. The ANAC has also stipulated a series of national and international connections, multilaterally and bilaterally, moreover collaborating in close contact with the Court itself. While the two institutions are similarly interconnected, the ANAC reaches out to a more diverse number of associations and organisations, in order to participate in new initiatives and to promote modern ideas and methods to evolve its practices.

The ANAC and the Court interact in a beneficial way, by not placing obstacles in the paths of one another, but by cooperating and mutually supporting one another. The ANAC is most favoured in this interaction, as it makes good use of the Court's legislative support. The Court complies to the PNA and benefits from the fact that helping to maintain this integrity system facilitates the pursuance of its own goals.

The institutions compare similarly in terms of their respective leaderships as well. While the ANAC's board has a more preferential structure, the members of the Court's board has a set of entry requirements that ensures a higher quality for its components.

As for the manner in which the ANAC and the Court perform as accountability institutions, the two watchdogs compare with similar trends as the ones described above. The Court, in being a larger and more highly considered institutional body, is more productive (especially in its relations with the Parliament) and is salient as an accountability institution. The ANAC, in

growing and acquiring relevance, is also salient as it is now indispensable within the Integrity System, and works with more effectiveness than the Court. Moreover, the ANAC partially compensates for being a smaller and newer institutional body by being more innovative and creative than the Court, diversifying its relations and the projects it is involved in.

The ANAC and the Court both struggle to be credible, given the the negative reputation of the Italian public sector, but the Court is esteemed in its opinions and as a guardian of the public's interests. Furthermore, the ANAC is praised (mainly on an international level by organisations such as the OCSE or the GRECO) for bringing positive change to the anti-corruption system. The impact the two institutions have differs, as the Court influences the accountability landscape by highlighting financial issues that jeopardise the functionality of the public sector or the legitimacy of governmental actions (in other words fulfilling its role conventionally). The ANAC approaches its goals by pursuing change in lower levels, which can prevent the diffusion of maladministration in later stages, impacting social and cultural values rather than financial and political issues.

Overall, the two watchdogs have strong and weak spots in terms of their effectiveness as accountability institutions, where the Court is larger, better funded, more established and better connected to the Parliament, while the ANAC is effective, well connected internationally and nationally (to a diverse set of organisations and agencies) and has made itself crucial for the Italian integrity system.

5.2 Linking Theory to Results

The ANAC and the Court of Auditors have been examined as Independent Oversight Institutions, specifically in their role of accountability watchdogs. They both embody this institutional setup, considering the goals they pursue, such as promoting accountability, transparency and integrity in the public sector to curb corruption, as described the referenced authors (Head, 2012; Dye & Stapenhurst, 1998; Stapenhurst et al., 2019). The Court, in being a SAI, also focuses on the management of public funds to defend public interests, watching over public bodies in doing so (Brusca et al., 2018; Arnaboldi, et al., 2015).

Through examining the PNA, it is clear that the ANAC has established an integrity system similar to that of a 'bird's nest', as described by Sampford, et al. (2005), through its establishment of a coordinated institutional network involving cross-collaborations and sharing of information. A system like this is functional in order to pursue accountability, both

horizontally and vertically (Howe & Haigh, 2016), and it facilitates the promotion of education against corruption and good cultural values (Head, 2012), issues on which the ANAC focuses in its work.

The research on the ANAC and the Court's accountability powers is functional towards understanding how these watchdogs act to curb corruption and promote integrity. These concepts are closely related, where the increase in one enhances the possibilities of the others being high as well. The examination of the accountability powers of the ANAC and the Court of Auditors and the understanding of the areas in which they appear to be working effectively helps to understand how they are performing as integrity agencies and how they are curbing corruption (Dye & Stapenhurst, 1998; Brusca et al., 2018; Scott, 2014; Bovens & Wille, 2019).

The ANAC and the Court are in fact accountability forums, which is why it has been possible to study their formal powers, organisational powers and the exercise of powers through the described index (Bovens & Wille, 2019). The examination across the dimensions of accountability has been functional in order to study the watchdogs in depth and spot their strong and weak points, thus understanding where they can improve as accountability institutions to promote greater integrity in Italy and curb corruption in the public sector.

5.3 Choice of Methods

The use of a comparative methodology has been functional in understanding how these two watchdogs perform, due to the fact that they both fulfill similar roles, but at the same time focus their attention on other issues or use different approaches. The analysis of a single body would have limited the vision over the general accountability landscape, giving a reduced perspective over how these institutions actually perform. Moreover, the use of qualitative in-depth analysis has permitted the scrutiny of institutional documentation from which information has been retrieved, but also opinions and comments that are useful in order to deliver a judgement on a topic that requires interpretation. The results are not clear from a simple examination of data but required an understanding of the institutional structures and context in order to answer the research questions on a series of levels, such as the various issues that assimilate or differentiate the two watchdogs.

The study is limited by the sole use of unobtrusive methods, which impeded access to information that is not part of documentation, reports or any other source material that is available online. The use of surveys, questionnaires or interviews could help to deliver an

internal institutional perspective from individuals within the studied institutions or from experts on the topic. The use of unobtrusive methods has been particularly limiting when examining the exercise of powers, as this dimension concerned perceptions of the watchdogs' performance. Moreover, the study has been restricted by the unavailability of information on the institutional websites, which had to be accessed from alternative sources and successively proof-checked.

5.4 Future Research

The existing literature on the ANAC and the Court mainly concerns their legislative authorities, in other words analysing what they are specifically empowered to do according to the law or to the constitution. Their actual performance receives little attention to the best of the writer's knowledge and they are barely touched upon in their role of accountability institutions or on the impact they have. The relevance of this thesis is consequently useful to understand how they perform and how they could improve on a basic level. Additional and more specific results could be obtained through surveys, questionnaires and interviews, in order to gather expert opinions or information that is not available in documentation.

Additional future recommendations could be to analyse the two watchdogs using a different index or by focusing on other aspects other than their role as accountability institutions. The watchdogs could also be compared with similar international institutions, to understand how they interact in their own countries and to possibly understand how to improve institutional mechanisms by learning from these comparisons. The watchdogs could be examined independently or in comparison across an extended period of time, to achieve a detailed understanding of the policies that are being implemented and of their effectiveness.

5.5 Institutional Recommendations

The ANAC and the Court have margins of improvement for the future. While almost all of the data was extracted from their websites, and despite the fact that the Court has recently updated its webpage, the level of communication could be improved. The information is often outdated and requires several steps to be found. It is important for institutions such as these to promote good communication to the public on the results they achieve, as they are built to serve civil society. Information ought to be easily available to the population, in order for it to be properly informed on how the executive is being kept accountable and how the public sector is performing.

Regarding institutional performance, the Court ought to improve by renewing its mechanisms, possibly implementing modern procedures and establishing relations with a diverse set of organisations. These improvements could be helpful both internally and externally, as the Court would benefit from implementing more innovative operations and programs, which could be pursued through new external connections with other institutions (nationally and internationally) which share their information and knowledge. Moreover, the Court could reduce the number of members on its board, in order to pursue a more effective decision-making process which, if improved, would enhance its overall performance.

The ANAC appears to be very effective, by achieving good results given its status of being a growing institution, but is significantly less powerful than the Court and would benefit from having more authority. While the ANAC can only request additional powers, it would be functional for the watchdog to acquire questioning powers and thus enhance its ability to request information and impose sanctions, as these are the points on which it appears to be weaker. Furthermore, the ANAC could do more to ensure higher staff quality, possibly introducing an examination such as the one required by the Court of Auditors.

The two institutions have clear margins of improvement, which can be pursued by furthering the research on ways in which they can continue to improve as accountability institutions. Moreover, the need to continue investing in organisations such as these is proving to be useful for the Italian anti-corruption scenario, and for the accountability landscape overall. Were these watchdogs to receive less funding and enjoy less political relevance, the risk of an increase in corruption due to a lack of accountability would be a serious eventuality.

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