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Forensic accounting and anti-corruption frameworks: South Africa and brazil in comparative perspective

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ABSTRACT

This study falls within SDG Focus Goal 16: Peace, Justice and Strong Institutions — Target 16.5: Substantially reduce corruption and bribery in all their forms; Target 16.6: Develop effective, accountable and transparent institutions at all levels; Target 16.3: Promote the rule of law at the national and international levels and ensure equal access to justice for all.

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This study examines the comparative approaches to forensic accounting and anti-corruption frameworks in South Africa and Brazil, focusing on how each country's legal infrastructure, institutional mechanisms, and professional capacity shape the fight against financial crime. The research analyzes the legislative frameworks, investigative methodologies, and systemic challenges that characterize each nation's response to corruption, drawing on recent empirical evidence and institutional developments. A comparative analysis was conducted examining primary and secondary sources including peer-reviewed research, government documentation, professional practice guides, and institutional reports covering recent developments to 2025-2026.

South Africa presents a complex landscape where forensic accounting has emerged as a critical tool in the fight against endemic corruption, yet faces significant capacity constraints and enforcement challenges. Research demonstrates that fraud and corruption remain persistent obstacles to democratic values, accountability, and sustainable development, with the Steinhoff scandal exemplifying how corruption permeates both public and private sectors . Forensic auditing plays a strategic role in tackling financial crime, with institutions like the Auditor-General of South Africa (AGSA) employing specialized investigators to protect public interest . However, empirical studies reveal concerning patterns: while current laws and regulations are generally considered adequate to address economic crime, law enforcement, prosecution, and sentencing practices are not . The Special Investigating Unit (SIU) has identified a critical shortage of forensic accountants, with the current staff complement falling below required ratios for optimal organizational performance, creating risks of compromised investigations . In response, innovative partnerships have emerged, including a historic agreement between the SIU, SAICA's Thuthuka Education Upliftment Fund, and North-West University to train a new generation of forensic accountants through specialized undergraduate and postgraduate programmes . Lifestyle audits, conducted through internal audits and forensic analyses that compare known income against disclosed assets, represent a key preventative mechanism within government departments .

Brazil presents a sophisticated anti-corruption architecture characterized by comprehensive legal frameworks and advanced technological integration. The Clean Company Act (Law No. 12.846/2013) establishes strict civil and administrative liability for companies involved in bribery, holding organizations strictly liable regardless of intent for acts committed in their benefit . Brazil's framework is informed by international conventions including UNCAC, the OECD Anti-Bribery

Convention, and the Inter-American Convention against Corruption . The Office of the Comptroller General (CGU) and Attorney-General's Office (AGU) provide guidance through publications such as the Integrity Programme Evaluation Manual and Guidelines for Integrity Programmes . Innovative technological tools like the ALICE platform demonstrate Brazil's commitment to leveraging artificial intelligence for early detection of corruption patterns in public procurement . The concept of Integrated Anti-Corruption Auditing (IAA) has emerged as an innovative methodology combining financial, compliance, operational, and forensic auditing dimensions to provide comprehensive evaluation of controls . Research confirms that companies can mitigate penalties through effective compliance programmes, voluntary self-reporting, and co-operation with authorities . However, limitations include the absence of federal lobbying regulation and varying local regulations across states .

Both countries demonstrate significant commitment to combating corruption through forensic accounting, yet with different strategic orientations and institutional capacities. South Africa's strength lies in growing institutional partnerships and specialized training programmes addressing critical skill shortages, yet faces persistent enforcement gaps and capacity constraints. Brazil's strength lies in comprehensive legal frameworks, advanced technological integration, and sophisticated compliance guidance, yet faces implementation challenges across its vast federal structure. Neither country has fully resolved the tension between legislative adequacy and enforcement effectiveness, though both offer valuable models for different dimensions of anti-corruption frameworks.

Effective integration of forensic accounting into anti-corruption frameworks requires: (1) robust legal frameworks establishing clear liability and sanctions; (2) specialized forensic accounting capacity with adequate staffing and training; (3) technological tools enabling early detection and pattern analysis; (4) institutional coordination among oversight bodies; (5) preventative mechanisms including lifestyle audits and compliance programmes; (6) protection for investigators and whistleblowers; (7) public-private partnerships leveraging diverse expertise; and (8) continuous capacity building to address evolving threats.

KEYWORDS: Forensic accounting, anti-corruption frameworks, South Africa, Brazil, Clean Company Act, lifestyle audits, financial crime investigation, public procurement, SDG 16, institutional integrity, compliance programmes.

RÉSUMÉ (French Version)

Cette étude examine les approches comparatives de la comptabilité forensique et des cadres anti-corruption en Afrique du Sud et au Brésil, en se concentrant sur la manière dont l'infrastructure juridique, les mécanismes institutionnels et la capacité professionnelle de chaque pays façonnent la lutte contre la criminalité financière. La recherche analyse les cadres législatifs, les méthodologies d'enquête et les défis systémiques qui caractérisent la réponse de chaque nation à la corruption, en s'appuyant sur des preuves empiriques récentes et des développements institutionnels. Une analyse comparative a été menée en examinant des sources primaires et secondaires, y compris la recherche évaluée par les pairs, la documentation gouvernementale, les guides de pratique professionnelle et les rapports institutionnels couvrant les développements récents jusqu'en 2025-2026.

L'Afrique du Sud présente un paysage complexe où la comptabilité forensique est devenue un outil essentiel dans la lutte contre la corruption endémique, mais fait face à d'importantes contraintes de capacité et des défis d'application. La recherche démontre que la fraude et la corruption restent des obstacles persistants aux valeurs démocratiques, à la responsabilité et au développement durable, le scandale Steinhoff illustrant comment la corruption imprègne les secteurs public et privé . L'audit forensique joue un rôle stratégique dans la lutte contre la criminalité financière, avec des institutions comme le Bureau du Vérificateur Général d'Afrique du Sud employant des enquêteurs spécialisés pour protéger l'intérêt public . Cependant, des études empiriques révèlent des schémas préoccupants : bien que les lois et règlements actuels soient généralement considérés comme adéquats pour lutter contre la criminalité économique, l'application de la loi, les poursuites et les pratiques de condamnation ne le sont pas . L'Unité Spéciale d'Enquête a identifié une pénurie critique d'experts-comptables forensiques, l'effectif actuel étant inférieur aux ratios requis pour une performance organisationnelle optimale, créant des risques d'enquêtes compromises . En réponse, des partenariats innovants ont émergé, notamment un accord historique entre l'Unité

Spéciale d'Enquête, le Fonds d'Éducation Thuthuka de SAICA et l'Université North-West pour former une nouvelle génération d'experts-comptables forensiques grâce à des programmes de premier cycle et de troisième cycle spécialisés . Les audits de style de vie, menés par le biais d'audits internes et d'analyses forensiques comparant les revenus connus aux actifs déclarés, représentent un mécanisme préventif clé au sein des départements gouvernementaux .

Le Brésil présente une architecture anti-corruption sophistiquée caractérisée par des cadres juridiques complets et une intégration technologique avancée. La Loi sur l'Entreprise Propre (Loi n° 12.846/2013) établit une responsabilité civile et administrative stricte pour les entreprises impliquées dans la corruption, tenant les organisations strictement responsables, indépendamment de l'intention, pour les actes commis à leur avantage . Le cadre brésilien est informé par des conventions internationales, notamment la CNUCC, la Convention de l'OCDE sur la lutte contre la corruption et la Convention interaméricaine contre la corruption . Le Bureau du Contrôleur Général et le Bureau du Procureur Général fournissent des orientations par le biais de publications telles que le Manuel d'Évaluation des Programmes d'Intégrité et les Lignes Directrices pour les Programmes d'Intégrité . Des outils technologiques innovants comme la plateforme ALICE démontrent l'engagement du Brésil à utiliser l'intelligence artificielle pour la détection précoce des schémas de corruption dans les marchés publics . Le concept d'Audit Intégré Anti-Corruption a émergé comme une méthodologie innovante combinant les dimensions d'audit financier, de conformité, opérationnel et forensique pour fournir une évaluation complète des contrôles . La recherche confirme que les entreprises peuvent atténuer les sanctions grâce à des programmes de conformité efficaces, l'auto-déclaration volontaire et la coopération avec les autorités . Cependant, des limitations incluent l'absence de réglementation fédérale du lobbying et des réglementations locales variables selon les États .

Les deux pays démontrent un engagement significatif dans la lutte contre la corruption par le biais de la comptabilité forensique, mais avec des orientations stratégiques et des capacités institutionnelles différentes. La force de l'Afrique du Sud réside dans les partenariats institutionnels croissants et les programmes de formation spécialisés répondant aux pénuries de compétences critiques, mais fait face à des lacunes persistantes dans l'application et des contraintes de capacité. La force du Brésil réside dans des cadres juridiques complets, une intégration technologique avancée et des orientations sophistiquées en matière de conformité, mais fait face à

des défis de mise en œuvre à travers sa vaste structure fédérale. Aucun des deux pays n'a pleinement résolu la tension entre l'adéquation législative et l'efficacité de l'application, bien que tous deux offrent des modèles précieux pour différentes dimensions des cadres anti-corruption.

L'intégration efficace de la comptabilité forensique dans les cadres anti-corruption nécessite : (1) des cadres juridiques robustes établissant une responsabilité et des sanctions claires ; (2) une capacité spécialisée en comptabilité forensique avec un personnel et une formation adéquats ; (3) des outils technologiques permettant la détection précoce et l'analyse de schémas ; (4) une coordination institutionnelle entre les organes de surveillance ; (5) des mécanismes préventifs, y compris des audits de style de vie et des programmes de conformité ; (6) la protection des enquêteurs et des lanceurs d'alerte ; (7) des partenariats public-privé exploitant diverses expertises ; et (8) un renforcement continu des capacités pour faire face à l'évolution des menaces.

MOTS-CLÉS : Comptabilité forensique, cadres anti-corruption, Afrique du Sud, Brésil, Loi sur l'Entreprise Propre, audits de style de vie, enquête sur la criminalité financière, marchés publics, ODD 16, intégrité institutionnelle, programmes de conformité.

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1. INTRODUCTION

The relationship between forensic accounting and anti-corruption frameworks stands at the heart of efforts to build peaceful, just, and inclusive institutions. Corruption diverts resources from development, undermines public trust, and perpetuates inequality—directly contradicting the vision of SDG 16. Target 16.5 explicitly calls for substantially reducing corruption and bribery in all their forms, while Target 16.6 demands effective, accountable, and transparent institutions. Forensic accounting—the specialized practice of investigating financial crimes and applying accounting principles to legal questions—has emerged as an indispensable tool in this fight.

This study examines two countries that offer illuminating perspectives on the relationship between forensic accounting and anti-corruption frameworks: South Africa and Brazil. Both nations are major economies within their regions, both have experienced high-profile corruption scandals that have shaped public consciousness, and both have developed sophisticated institutional responses. Yet their approaches, challenges, and trajectories differ in revealing ways.

South Africa's anti-corruption landscape has been profoundly shaped by the revelations of the Zondo Commission and the Steinhoff scandal, which exposed systemic corruption in both public and private sectors . Research confirms that while the country possesses adequate laws and regulations, enforcement, prosecution, and sentencing practices lag behind . The Special Investigating Unit (SIU) faces critical shortages of forensic accountants, with the current staff complement insufficient to handle the growing number of proclamations . In response, innovative partnerships between the SIU, SAICA's Thuthuka Education Upliftment Fund, and North-West University are training a new generation of forensic accountants through specialized programmes .

Brazil presents a contrasting picture of comprehensive legal architecture and technological innovation. The Clean Company Act of 2013 established strict corporate liability for corruption, complemented by the Administrative Improbity Law and Anti-Money Laundering legislation . Brazil has integrated international conventions including UNCAC and the OECD Anti-Bribery Convention into domestic law . Technological tools like the ALICE platform use artificial intelligence to detect corruption patterns in public procurement . The concept of Integrated Anti-Corruption Auditing (IAA) has emerged as an innovative methodology combining multiple auditing dimensions .

The contrast between South Africa and Brazil illuminates critical questions for SDG 16: How do different legal traditions shape anti-corruption frameworks? What role does forensic accounting capacity play in enforcement effectiveness? How can technology enhance corruption detection? And what can countries learn from each other's approaches to building institutional integrity?

2. LITERATURE REVIEW

2.1 Forensic Accounting: Theoretical Foundations

Forensic accounting occupies a unique position at the intersection of accounting, investigation, and law. Unlike traditional auditing, which focuses on compliance and financial statement accuracy, forensic accounting is specifically oriented toward detecting and investigating financial crime. The profession encompasses fraud examination, money laundering investigations, asset tracing, and expert testimony in legal proceedings.

Research in South Africa has demonstrated that fraud and corruption remain persistent challenges that undermine democratic values, accountability, and sustainable development . The Steinhoff scandal serves as a stark reminder that corruption permeates both public and private sectors, with pension funds and ordinary citizens bearing the costs .

2.2 South Africa: Capacity Challenges and Institutional Innovation

The Landscape of Corruption: South Africa's struggle with corruption has been extensively documented. As Philani Thusini, senior lecturer at the University of Johannesburg, observes: "This year South Africa celebrates 31 years of democracy and significant achievements and milestones have been reached in changing the social and economic landscape of our country. However, fraud and corruption remain as some of the challenges faced by our country that can undermine our democratic values, accountability, the Batho Pele principles, the foundation of good governance and sustainable development" .

Tholakele Ndlazulwana, a forensic auditor and Acting Business Unit Leader for Investigations at the Auditor-General of South Africa (AGSA), characterizes corruption as taking "a variety of shapes and forms, with perhaps the smallest being the 'cold drink' offered to law enforcement officers as away to avoid punishment for road and traffic infringements, all the way to the deliberate misappropriation of funds and state resources" . These resources, she emphasizes, "are more often than not aimed at empowering our society's most vulnerable citizens" .

The Steinhoff scandal exemplifies corruption in the private sector. As Ndlazulwana notes: "Embezzlement is taking money meant for another purpose, for personal gain. One of the easiest examples that showcase this is Steinhoff. A lot of us lost money in the Steinhoff matter because our pension funds were invested in Steinhoff. This is also to show that as much the spotlight is on the public sector because of fraud, this also happens in the private sector" .

Research on Economic Crime: A comprehensive study by Swanepoel (2014) investigated fraud, corruption, and related taxation consequences from financial and moral perspectives . Key findings include:

Finding	**Implication**
Economic crime has an impact on taxation in South Africa	Tax revenue losses compound development challenges
Offenders ignore possible taxation or prosecution consequences	Deterrence requires addressing immediate reward focus

Offence type is a function of opportunities available	Prevention must reduce opportunities
Law enforcement, prosecution, and sentencing are not adequate	Implementation gap undermines legal framework
Current laws and regulations are adequate	Problem lies in enforcement, not legislation

The study's most striking finding is that while both economic crime offenders and role-players in prevention, detection, and prosecution indicated that current laws and regulations are adequate, they simultaneously indicated that law enforcement, prosecution, and sentencing practices are not adequate. This can be interpreted as "a vote of confidence in current laws and regulations but an indication that it should be applied more effectively in the fight against economic crime" .

The research also demonstrated a correlation between an economic crime offender's level of education and the monetary extent of the perpetrated offence. Offenders are primarily concerned with immediate financial reward, disregarding consequences. The study concludes that to prevent fraud, corruption, and tax-related offences, the motivation to commit such crimes should be eliminated or reduced. Fraudsters weigh individual risks and rewards, meaning their future conduct can be modified with appropriate rehabilitation and anti-economic crime education programs.

Forensic Auditing in Practice: The AGSA employs forensic auditors to investigate allegations of fraud and corruption. Ndlazulwana's public lecture at the University of Johannesburg emphasized the strategic role of forensic auditing in tackling financial crime, the tools and technologies used in investigations, and the efforts made to protect public interest . The Financial Action Task Force (FATF) grey listing of South Africa has further highlighted the urgency of strengthening forensic capacity .

Lifestyle Audits as Prevention: Government departments employ lifestyle audits as a preventative mechanism. According to parliamentary documentation, lifestyle audits are conducted through two methods: internal audits and forensic analyses . The process involves:

- Comparing known income against disclosed assets
- Identifying officials whose assets exceed known income

- Requesting supporting documentation for assets
- Submitting reports to the Accounting Officer for approval
- Referring matters to the South African Police Service under the Prevention and Combating of Corrupt Activities Act
- Preserving assets acquired through unlawful means
- Conducting disciplinary hearings

Capacity Crisis and Institutional Innovation: The Special Investigating Unit (SIU) has identified critical shortages of forensic accountants. According to SIU documentation, "The current number of forensic accountants in South Africa is limited and is responsible for national and provincial projects, including recently issued proclamations. There is a need to capacitate this specialist area with undergraduate and postgraduate forensic accountants" .

The staff complement falls below the required ratio of forensic accountant to number of investigations, creating risks that "compromised investigations resulting from over-committed forensic accountants remains a real possibility given the growing number of proclamations being issued" . Any error of judgement has far-reaching implications for the country.

In response, the SIU partnered with the South African Institute of Chartered Accountants' (SAICA) Thuthuka Education Upliftment Fund (TEUF) and North-West University (NWU) in a historic agreement signed in May 2022 . Key features include:

Element	**Description**
Partners	SIU, SAICA Thuthuka Education Upliftment Fund, North-West University
Objective	Train new generation of forensic accountants for deployment in SIU
Uniqueness	First and only university in South Africa offering customised BCom in Forensic Accountancy

Support Model	"Wrap-around" support including tuition, accommodation, books, meals, living expenses, life coaching, emotional intelligence
Work Integration	Vacation work programmes; employment upon completion
Strategic Goal	Capacitate SIU with critical skills to fight corruption

NWU has offered unique undergraduate and postgraduate degrees in Forensic Accountancy since 2006, accredited by SAICA and the Institute for Commercial Forensic Practitioners . The programme focuses on "financially needy and academically deserving students" and contributes to "the greater skills development in South Africa by focusing on those occupations that are considered 'skills in high demand' such as forensic accountancy" .

2.3 Brazil: Comprehensive Legal Frameworks and Technological Innovation

International Legal Framework: Brazil is a party to the main international anti-bribery and anti-corruption instruments, including:

- The United Nations Convention against Corruption (UNCAC) (Decree No. 5.687/2006)
- The OECD Convention on Combating Bribery of Foreign Public Officials (Decree No. 3.678/2000)
- The Inter-American Convention against Corruption of the OAS (Decree No. 4.410/2002)

These conventions shape Brazil's legal and institutional framework, promoting international co-operation, transparency and accountability, and have directly influenced domestic legislation such as the Clean Company Act .

National Legislation: Brazil's anti-corruption framework is not consolidated in a single statute but spread across multiple laws:

Law	**Key Provisions**
Clean Company Act (Law No. 12.846/2013)	Strict civil and administrative liability for companies involved in bribery of domestic or foreign officials
Penal Code	Criminalises active and passive bribery, extortion, influence-peddling
Public Procurement Law (Law No. 14.133/2021)	Regulates public contracting
Administrative Improbity Law (Law No. 8.429/1992, amended 2021)	Civil and administrative sanctions for public officials
Anti-Money Laundering Law (Law No. 9.613/1998)	Criminalises money laundering
Corporations Law (Law No. 6.404/1976)	Liability for inaccurate financial disclosures
Securities Law (Law No. 6.385/1976)	Securities Commission (CVM) oversight

Interpretation and Enforcement Guidance: Decree No. 11.129/2022 regulates the Clean Company Act, setting procedures for investigations, leniency agreements, and compliance assessments . Additional guidance comes from:

- The Office of the Comptroller General (CGU) through publications such as the Integrity Programme Evaluation Manual
- The Attorney-General's Office (AGU) through Guidelines for Integrity Programmes in Private Companies (2024)
- Judicial decisions from the Superior Court of Justice (STJ)
- Recommendations from the Public Prosecutor's Office (MPF)

Corporate Liability and Compliance: The Clean Company Act holds companies strictly liable—regardless of intent—for acts of bribery or misconduct committed in their benefit by employees, officers, or third parties . This liability operates independently from criminal liability of individuals, allowing both companies and persons to be sanctioned for the same conduct.

Significantly, penalties may be mitigated through:

- Proof of an effective compliance programme
- Voluntary self-reporting
- Co-operation with authorities (Articles 7 and 16 of the Act and Decree No. 11.129/2022)

However, mitigating factors are disregarded if the misconduct was authorised or tolerated by management or if the company withholds or falsifies information during investigations.

Integrated Anti-Corruption Auditing: Research by Barrantes Huaranga (2025) introduces the concept of Integrated Anti-Corruption Auditing (IAA) as an innovative methodology that combines financial, compliance, operational, and forensic auditing dimensions to provide comprehensive evaluation of anti-corruption controls in public entities . Through systematic literature review and case study analysis, particularly examining Brazil's ALICE platform implementation in public procurement, the research demonstrates that IAA transcends traditional auditing by integrating multiple disciplinary perspectives and leveraging advanced technologies such as artificial intelligence .

The findings reveal that IAA enables:

- Early detection of corruption patterns
- Strengthening of institutional accountability
- Fostering of a culture of transparency

The article proposes key recommendations for effective IAA implementation, emphasizing the critical importance of auditor independence, technological capacity building, and coordination among oversight bodies .

Lobbying Regulation: Lobbying activities in Brazil are not yet regulated at the federal level, representing a significant gap. There is no national law requiring registration of lobbyists or mandatory disclosure of meetings with public officials. However, draft bills under discussion in Congress, such as Bill No. 1.202/2007 and Bill No. 4.391/2021, would establish transparency rules . Some state and municipal governments—including those of São Paulo, Minas Gerais and Brasília—have adopted limited local regulations that require disclosure of lobbying activities within their jurisdictions.

2.4 Comparative Dimensions: Capacity, Technology, and Enforcement

The comparison between South Africa and Brazil illuminates several critical dimensions:

Legal Frameworks: Both countries have comprehensive legal frameworks—South Africa with adequate laws and regulations , Brazil with multiple statutes and international convention integration . However, South Africa's challenge lies in enforcement, while Brazil's challenge includes regulatory gaps like federal lobbying oversight.

Forensic Capacity: South Africa faces documented shortages of forensic accountants, with the SIU staff complement below required ratios . Innovative partnerships are addressing this gap. Brazil's forensic capacity appears more developed, with sophisticated compliance guidance and technological tools .

Technological Integration: Brazil has pioneered technological innovation through platforms like ALICE that use artificial intelligence for early detection of corruption patterns in public procurement . South Africa's technological integration is less documented but growing through AGSA investigations.

Preventative Mechanisms: South Africa employs lifestyle audits comparing income against assets . Brazil emphasizes corporate compliance programmes and integrity evaluations .

Institutional Coordination: Both countries face challenges of coordination among oversight bodies—South Africa's SIU, AGSA, and SAPS; Brazil's CGU, AGU, MPF, and state-level authorities .

3. RESEARCH QUESTIONS

This study addresses the following research questions:

1. What are the key characteristics of South Africa's anti-corruption framework, including forensic accounting capacity, preventative mechanisms, and institutional responses to capacity constraints?

2. What are the key characteristics of Brazil's anti-corruption framework, including legal architecture, technological innovation, and compliance guidance?
3. How do the two countries compare in terms of legal adequacy, enforcement effectiveness, forensic capacity, and technological integration?

4. METHODOLOGY

This study employs a comparative analysis methodology to examine forensic accounting and anti-corruption frameworks in South Africa and Brazil. The research design integrates secondary analysis of peer-reviewed research, government documentation, professional practice guides, and institutional reports to develop comprehensive understanding of legal frameworks, institutional mechanisms, and capacity dynamics in both countries.

Research Design: The comparative approach is appropriate for examining how different legal traditions, institutional histories, and development contexts shape anti-corruption frameworks. South Africa and Brazil were selected as cases that offer complementary insights: both are major economies within their regions with significant corruption challenges, yet their approaches to forensic accounting and institutional design differ.

Data Sources: Primary and secondary sources analyzed include:

- North-West University research on economic crime in South Africa
- UJ News coverage of forensic auditing public lecture
- Parliamentary documentation of lifestyle audit procedures
- SIU partnership announcement with SAICA and NWU
- Chambers and Partners guide to Brazilian anti-corruption law 2026
- Research on Integrated Anti-Corruption Auditing in Latin America

Analytical Framework: The comparative framework examines four dimensions:

1. **Legal Framework:** Legislation, international conventions, and regulatory guidance
2. **Forensic Capacity:** Professional workforce, training programmes, and institutional resources
3. **Preventative Mechanisms:** Lifestyle audits, compliance programmes, technological tools

4. **Enforcement Effectiveness:** Prosecution rates, sanctions, and implementation gaps

Time Period: The analysis focuses on recent developments up to 2025-2026, capturing South Africa's SIU partnership and Brazil's evolving legal framework.

5. RESULTS

5.1 South Africa: Adequate Laws, Inadequate Enforcement, and Capacity Innovation

Research on Economic Crime: Swanepoel's comprehensive study (2014) provides foundational evidence on economic crime in South Africa . Key findings include:

- Economic crime has an impact on taxation
- Offenders are concerned only with immediate financial reward, disregarding consequences
- Offence type is a function of opportunities available
- Law enforcement, prosecution, and sentencing practices are not adequate
- Current laws and regulations are adequate

The study's methodology included 82 economic crime offenders serving prison terms, who completed questionnaires and participated in semi-structured interviews. This direct engagement with offenders provides rare insights into the motivations and perceptions of those committing financial crimes.

The finding that offenders weigh individual risks and rewards suggests that future conduct can be modified through appropriate rehabilitation and anti-economic crime education programs. The study concludes that rehabilitation programs designed specifically for economic crime offenders should be implemented at correctional institutions.

Forensic Auditing Practice: Ndlazulwana's public lecture at the University of Johannesburg emphasized the strategic role of forensic auditing in tackling fraud and corruption . Key themes included:

- Characterization of corruption from petty bribery ("cold drink" to law enforcement) to large-scale misappropriation
- Private sector corruption exemplified by Steinhoff
- AGSA's role in protecting public interest
- FATF grey listing and its implications
- Call to action for active citizenship

Thusini contextualized the challenge: "Fraud and corruption are prevalent in both the public and private sectors and often the first question that is asked when these are uncovered is 'Where were the auditors?'" .

Lifestyle Audit Procedures: Government departments employ lifestyle audits as a preventative mechanism . The process involves:

Step	**Description**
1	Internal audits and forensic analyses compare known income against disclosed assets
2	Officials whose assets exceed known income identified
3	Supporting documentation requested
4	Report submitted to Accounting Officer for approval
5	Matter referred to SAPS under Prevention and Combating of Corrupt Activities Act
6	Criminal case initiated
7	Opportunity for official to submit evidence
8	Assets acquired through unlawful means preserved by state
9	Disciplinary hearing conducted

Capacity Crisis and Response: The SIU's partnership with SAICA and NWU represents an innovative response to critical capacity constraints . Key elements include:

- Recognition that current forensic accountant staff complement falls below required numbers
- Risk of compromised investigations due to over-committed staff

- Unique BCom in Forensic Accountancy programme at NWU (first in South Africa)
- "Wrap-around" support model including academic and non-academic support
- Work-integrated learning and employment pathway

Kaizer Kganyago, SIU Spokesperson, emphasized that "any error of judgement in the SIU's investigations has far-reaching implications for the country, a consequence that we cannot afford" .

5.2 Brazil: Comprehensive Legal Architecture and Technological Innovation

International and National Framework: Brazil's anti-corruption framework is grounded in three international conventions and multiple domestic statutes . The Clean Company Act (Law No. 12.846/2013) establishes strict corporate liability for acts of bribery or misconduct committed in their benefit by employees, officers or third parties .

Key features of the Clean Company Act include:

Feature	**Description**
Liability standard	Strict liability—regardless of intent
Scope	Acts committed for company benefit by employees, officers, or third parties
Independence	Operates separately from criminal liability of individuals
Successor liability	Acquiring company inherits responsibility for prior unlawful acts
Mitigation	Effective compliance, self-reporting, co-operation

Enforcement Guidance: Decree No. 11.129/2022 regulates the Clean Company Act, setting procedures for investigations, leniency agreements, and compliance assessments . The CGU and AGU provide additional guidance through:

- Integrity Programme Evaluation Manual
- Guidelines for Integrity Programmes in Private Companies (2024)
- Evaluation criteria and best practices

Integrated Anti-Corruption Auditing: Barrantes Huaranga's research (2025) introduces the Integrated Anti-Corruption Auditing (IAA) approach . Key findings include:

- IAA combines financial, compliance, operational, and forensic auditing dimensions
- Brazil's ALICE platform demonstrates AI application in public procurement monitoring
- IAA enables early detection of corruption patterns
- Strengthens institutional accountability
- Fosters culture of transparency

The research emphasizes critical importance of auditor independence, technological capacity building, and coordination among oversight bodies .

Gaps and Limitations: Despite comprehensive frameworks, Brazil faces gaps:

- No federal lobbying regulation (Bill No. 1.202/2007 and Bill No. 4.391/2021 under discussion)
- Varying local regulations across states and municipalities
- Implementation challenges across vast federal structure

5.3 Comparative Analysis

Table 1: Comparative Summary—South Africa and Brazil

Dimension	**South Africa**	**Brazil**
Legal Framework Adequacy	Laws and regulations adequate; enforcement inadequate	Comprehensive framework; Clean Company Act strict liability; international conventions integrated

Forensic Capacity	Critical shortages documented; SIU staff below required ratios	Sophisticated compliance guidance; technological tools
Preventative Mechanisms	Lifestyle audits (income vs. assets)	Corporate compliance programmes; Integrity Programme Evaluation
Technological Integration	Growing through AGSA investigations; less documented	ALICE platform AI for public procurement; Integrated Anti-Corruption Auditing
Institutional Coordination	SIU, AGSA, SAPS coordination challenges	CGU, AGU, MPF, state-level authorities
Training Innovation	SIU-SAICA-NWU partnership; unique BCom Forensic Accountancy	Not specified in available sources
Key Strengths	Institutional partnerships; specialized training; lifestyle audits	Legal sophistication; technology integration; compliance guidance
Key Challenges	Enforcement gap; capacity shortages; FATF grey listing	Federal lobbying regulation gap; implementation across states

Key Differences:

1. **Legal Framework Focus:** South Africa's challenge is enforcement of adequate laws . Brazil's strength is comprehensive legal architecture with strict corporate liability .
2. **Forensic Capacity:** South Africa faces critical documented shortages, addressed through innovative training partnerships . Brazil's capacity appears more developed with sophisticated compliance guidance.
3. **Technological Integration:** Brazil has pioneered AI applications through ALICE and IAA methodology . South Africa's technological integration is less documented.
4. **Preventative Approaches:** South Africa emphasizes individual-focused lifestyle audits . Brazil emphasizes corporate-focused compliance programmes .

5. **Training Innovation:** South Africa's SIU-SAICA-NWU partnership represents a unique model for addressing capacity constraints through specialized education . Brazil's training approaches less documented in available sources.

Key Similarities:

1. **International Convention Participation:** Both are parties to UNCAC and other international anti-corruption instruments .
2. **Comprehensive Legal Frameworks:** Both have developed extensive legislation addressing corruption, though implementation varies.
3. **Institutional Coordination Challenges:** Both face challenges coordinating multiple oversight bodies .
4. **Recognition of Corruption's Impact:** Both acknowledge corruption's devastating effects on development and vulnerable populations .
5. **Commitment to Reform:** Both demonstrate ongoing efforts to strengthen anti-corruption frameworks through policy innovation and capacity building.

6. DISCUSSION OF RESULTS

6.1 The Enforcement Gap: Laws Alone Are Insufficient

South Africa's experience powerfully demonstrates that legal frameworks, however adequate, cannot succeed without effective enforcement. Swanepoel's research revealing that both offenders and practitioners view laws as adequate while enforcement lags captures a fundamental challenge . The finding that fraudsters weigh individual risks and rewards suggests that when enforcement is weak, the calculus shifts toward offending.

This insight has profound implications for anti-corruption strategy. Investing in legal reform without corresponding investment in enforcement capacity—prosecutors, investigators, forensic accountants—may achieve little. South Africa's recognition of this gap, evidenced by the SIU's focus on building forensic accounting capacity, represents a strategic response.

Brazil's experience suggests that sophisticated legal frameworks must be complemented by technological tools that enhance enforcement capacity. The ALICE platform's AI-driven detection of corruption patterns demonstrates how technology can multiply the impact of limited human resources .

6.2 The Capacity Crisis: Forensic Accountants as Frontline Defenders

Both countries recognize that forensic accountants are essential to anti-corruption efforts, yet South Africa faces a documented capacity crisis. The SIU's staff complement falling below required ratios, with risks of "compromised investigations resulting from over-committed forensic accountants" , highlights the human resource constraints that undermine even well-designed institutions.

The SIU-SAICA-NWU partnership represents an innovative response to this crisis. By investing in undergraduate and postgraduate forensic accountancy education, providing "wrap-around" support for financially needy students, and creating clear employment pathways, the partnership addresses both immediate capacity needs and long-term pipeline development. The model's uniqueness—"the first and only university in South Africa that offers a customised BCom in Forensic Accountancy programme"—suggests that specialized education is essential for developing the skills required.

Brazil's experience suggests that technology can partially offset capacity constraints. The ALICE platform's AI capabilities enable early detection of corruption patterns without requiring proportional increases in human investigators . However, technology cannot replace the judgment, expertise, and investigative skills of trained forensic accountants.

6.3 Preventative Mechanisms: Lifestyle Audits and Compliance Programmes

Both countries employ preventative mechanisms, though with different emphases. South Africa's lifestyle audits, comparing known income against disclosed assets, focus on individual public

officials . This approach targets the personal enrichment that often motivates corruption and creates deterrence through risk of detection.

Brazil's emphasis on corporate compliance programmes addresses corruption at the organizational level. The Integrity Programme Evaluation Manual and Guidelines for Integrity Programmes provide frameworks for companies to prevent misconduct before it occurs . The Clean Company Act's provision for penalty mitigation when effective compliance programmes exist creates powerful incentives for proactive prevention.

These approaches are complementary rather than alternative. Effective anti-corruption frameworks likely require both individual-focused deterrence (lifestyle audits, criminal sanctions) and organizational prevention (compliance programmes, corporate liability).

6.4 Technological Innovation: The ALICE Platform and Integrated Auditing

Brazil's ALICE platform represents a significant advance in anti-corruption technology. By using artificial intelligence to detect patterns in public procurement, the platform enables early intervention before corruption causes substantial harm . The Integrated Anti-Corruption Auditing (IAA) concept further extends this approach, combining multiple auditing dimensions to provide comprehensive evaluation .

South Africa's technological integration is less documented in available sources, though AGSA's forensic auditors employ various tools in their investigations. The FATF grey listing may accelerate technological adoption as the country seeks to strengthen its anti-money laundering framework.

The implication is that developing countries need not choose between investing in human capacity and investing in technology. Both are essential, and Brazil's experience suggests that relatively modest technological investments can yield significant returns in detection capability.

6.5 Implications for SDG 16

The findings have important implications for achieving SDG 16 targets:

Target 16.5 (Substantially reduce corruption): Reducing corruption requires both adequate legal frameworks and effective enforcement. South Africa's experience demonstrates that laws alone are insufficient . Brazil's experience demonstrates that technological tools can enhance enforcement .

Target 16.6 (Effective, accountable, transparent institutions): Institutional effectiveness depends on human capacity. South Africa's forensic accountant shortage directly undermines the SIU's ability to investigate corruption . Brazil's compliance guidance supports institutional transparency.

Target 16.3 (Rule of law): The rule of law requires consistent enforcement. South Africa's finding that enforcement practices are inadequate while laws are adequate highlights the gap between legal principles and lived reality.

Target 16.4 (Illicit financial flows): Forensic accounting is essential for detecting and disrupting illicit financial flows. Both countries' efforts contribute to this target.

Target 16.10 (Public access to information): Transparency in procurement and government operations enables public oversight. Brazil's ALICE platform exemplifies how technology can enhance transparency .

7. CONCLUSION

This comparative analysis of forensic accounting and anti-corruption frameworks in South Africa and Brazil reveals profound insights into the challenges and possibilities of building institutional integrity in the Global South. The two countries, with their distinct legal traditions, institutional histories, and strategic orientations, each illuminate critical dimensions of the fight against corruption.

South Africa's experience demonstrates that adequate laws and regulations, while essential, are insufficient without corresponding investment in enforcement capacity and forensic expertise.

Research confirms that fraud and corruption remain persistent obstacles to democratic values and sustainable development, with scandals like Steinhoff exposing vulnerabilities in both public and private sectors . Forensic auditing plays a strategic role in tackling financial crime, with institutions like the Auditor-General of South Africa employing specialized investigators to protect public interest . Yet empirical studies reveal troubling patterns: law enforcement, prosecution, and sentencing practices lag behind legislative adequacy, and the Special Investigating Unit faces critical shortages of forensic accountants, with staff complement falling below required ratios for optimal performance . In response, innovative partnerships have emerged—the historic agreement between the SIU, SAICA's Thuthuka Education Upliftment Fund, and North-West University represents a pioneering model for training a new generation of forensic accountants through specialized undergraduate and postgraduate programmes, complete with "wrap-around" support and clear employment pathways . Lifestyle audits, comparing known income against disclosed assets, provide a key preventative mechanism within government departments .

Brazil presents a contrasting picture of comprehensive legal architecture and technological innovation. The Clean Company Act establishes strict corporate liability for corruption, holding companies accountable regardless of intent for acts committed in their benefit . Brazil's framework is grounded in international conventions including UNCAC and the OECD Anti-Bribery Convention, with enforcement guidance provided by the Office of the Comptroller General and Attorney-General's Office . Technological tools like the ALICE platform demonstrate Brazil's commitment to leveraging artificial intelligence for early detection of corruption patterns in public procurement, while the Integrated Anti-Corruption Auditing concept combines multiple auditing dimensions for comprehensive evaluation . Companies can mitigate penalties through effective compliance programmes, voluntary self-reporting, and co-operation with authorities . However, gaps remain, including the absence of federal lobbying regulation and varying local requirements across states .

Several cross-cutting insights emerge from this comparison:

First, legal frameworks are necessary but not sufficient. South Africa's experience demonstrates that even adequate laws fail when enforcement lags. Brazil's sophisticated legal architecture must be complemented by implementation capacity.

Second, forensic accounting capacity is a strategic vulnerability. South Africa's documented shortage of forensic accountants directly undermines anti-corruption efforts. Investing in specialized education and training is essential.

Third, preventative mechanisms reduce opportunities. South Africa's lifestyle audits and Brazil's compliance programmes both contribute to prevention, though they target different levels (individual vs. organizational).

Fourth, technology multiplies human capacity. Brazil's ALICE platform demonstrates that artificial intelligence can enhance detection capabilities without requiring proportional increases in human investigators.

Fifth, institutional coordination is essential. Both countries face challenges coordinating multiple oversight bodies—SIU, AGSA, SAPS in South Africa; CGU, AGU, MPF in Brazil.

Sixth, partnerships can address capacity gaps. The SIU-SAICA-NWU partnership offers a replicable model for developing forensic accounting talent through targeted education and employment pathways.

Seventh, implementation requires sustained commitment. Building institutional integrity is not a one-time reform but an ongoing process requiring continuous investment, evaluation, and adaptation.

For South Africa, priorities emerging from this analysis include:

1. Scale the SIU-SAICA-NWU partnership to address the forensic accountant shortage systematically, expanding enrollment and supporting graduates through early career development.
2. Strengthen enforcement capacity across the criminal justice system, addressing the gap between legal adequacy and enforcement effectiveness documented in research .
3. Expand technological integration in corruption detection, learning from Brazil's ALICE platform and IAA methodology.
4. Protect forensic investigators, given recent murders of auditors in the line of duty , through enhanced security measures and legal protections.

5. Address FATF grey listing concerns through continued strengthening of anti-money laundering frameworks.

For Brazil, priorities include:

1. Address the federal lobbying regulation gap through passage of pending legislation (Bill No. 1.202/2007 and Bill No. 4.391/2021) to enhance transparency.
2. Strengthen coordination across federal, state, and municipal authorities to ensure consistent implementation of anti-corruption frameworks.
3. Continue developing and sharing technological innovations like ALICE with other countries in Latin America and beyond.
4. Build on the IAA concept by developing training programmes that integrate financial, compliance, operational, and forensic auditing dimensions.
5. Enhance protection for whistleblowers and investigators who expose corruption.

For the international community, the lessons are clear: effective anti-corruption frameworks require both adequate laws and robust enforcement capacity. South Africa's capacity-building partnerships and Brazil's technological innovations both offer valuable models for countries at different stages of institutional development. SDG 16's targets on reducing corruption and building effective institutions cannot be achieved without sustained investment in the human and technological resources that make enforcement possible.

The ultimate measure of success is not the sophistication of legal frameworks but whether citizens can trust that public resources are used for public purposes, whether businesses can compete without paying bribes, and whether the most vulnerable members of society receive the services they deserve. South Africa and Brazil, in their different ways, are both working toward these goals.

8. LIMITS OF THE STUDY

This study has several limitations that should be acknowledged. First, the comparative analysis relies primarily on secondary sources rather than primary empirical research. Direct observation of forensic accounting practices in both countries, interviews with investigators, prosecutors, and

anti-corruption officials, and analysis of case outcomes would provide valuable additional perspectives and ground-truth the findings from published literature. Second, data availability and comparability vary significantly between countries. South Africa benefits from detailed research on economic crime and institutional documentation of capacity constraints, while Brazil's framework is comprehensively documented through legal guides and academic research on integrated auditing. Third, the study focuses on formal institutional frameworks, with less attention to informal practices and the political economy dynamics that shape corruption and its control. Fourth, the voice of practitioners—forensic accountants, investigators, and compliance officers—is mediated through reports rather than captured directly. Future research should prioritize participatory methodologies that center practitioner perspectives. Fifth, the study does not comprehensively address the political economy dimensions—the interests, power relations, and structural forces that shape anti-corruption policy and implementation in both countries. Understanding why enforcement lags in South Africa despite adequate laws, or why lobbying regulation remains pending in Brazil, requires deeper political economy analysis. Sixth, the transferability analysis is necessarily speculative. While principles can be identified, actual transfer of anti-corruption approaches depends on countless contextual factors including legal traditions, institutional capacities, political dynamics, and cultural norms that cannot be fully anticipated. Despite these limitations, the comparative analysis provides valuable insights into forensic accounting and anti-corruption frameworks, with implications for both countries and for broader efforts to achieve SDG 16.

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10. AUTHOR CONTRIBUTIONS

The author conceived the study, designed the research methodology, conducted the literature review and document analysis, synthesized findings across countries, and drafted the complete manuscript. The author takes full responsibility for the accuracy of information presented and interpretations offered.

11. COMPETING INTERESTS

The author declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential competing interest. No funding was received from organizations with interests in forensic accounting, anti-corruption policy, or related sectors.

12. AUTHORS' CONTRIBUTIONS

As sole author, I performed all roles including conceptualization, methodology development, investigation, formal analysis, writing, review, editing, and project administration.

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14. DATA AVAILABILITY

All sources analyzed in this study are publicly available documents, including academic research, parliamentary documentation, institutional announcements, professional practice guides, and legal analysis. Primary sources are cited in the bibliography and accessible through the referenced publications and organizations.

15. DISCLAIMER

The views expressed in this article are solely those of the author and do not necessarily reflect the views of any institution or organization with which the author may be affiliated. The analysis is provided for scholarly purposes and should not be construed as legal advice or policy guidance. Anti-corruption frameworks, forensic accounting practices, and institutional arrangements are subject to change, and readers should consult current sources for specific information about South Africa, Brazil, and anti-corruption efforts.

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