

# **INTOSAI Working Group of WGFACML**

## **Working Plan 2011-2013<sup>(1)</sup>**

### **Mission :**

Support Supreme Audit Institutions efforts in the field of fighting corruption and money laundering , broadening available concepts and best practices through developing guidelines , submitting training programs , other countries expertise , case studies related to their exerted efforts to prevent , detect and fight corruption and money laundering.

### **Objective 1:**

**Cooperation between SAIs in developing guidelines that support their efforts in detecting and fighting corruption and money laundering .**

#### **1/1 Introduction:**

It was agreed upon several themes related to corruption and money laundering fighting to be the core of the guidelines expected to be issued by the working group taking into consideration the following:

1/1/1 The suggestions submitted during the proceedings of the WG third meeting held in Jakarta July , 2009.

1/1/2 The survey that was distributed among WG member SAIs .

1/1/3 The SAIs responses on the survey.

#### **1/2 Themes of the Guidelines:**

It is planned to start developing the guidelines on the following three themes :

1/2/1 Corruption prevention and fighting including Stolen Asset Recovery Initiative

1/2/2 Enhancing integrity , transparency , accountability and good governance for public assets.

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<sup>(1)</sup> The implementation time table shall be developed after approving the working plan by WG member SAIs and before INCOSAI 20 to be held in November 2010.

1/2/3 Challenges that face SAIs on fighting corruption and money laundering.

### **1/3 Implementation Mechanism :**

The suggested mechanism for implementing the three expected guidelines shall be as follows:

#### **1/3/1 Developing a General framework of the Guideline Technical Content:**

##### **a- Introduction :**

including the following items:

- The purpose of the guideline development.
- Clarification of the terms general concept related to the theme.
- Pointing out its importance in the light of SAIs neediness for this guideline to be used upon auditing.

##### **b- Methodology:**

It depends upon the following items:

- Applying United Nation Convention against Corruption and its provisions concerning the field of the suggested guideline.
- Taking into consideration available laws , statutes and handbooks of other pioneer countries in the guideline field in case of existence.
- Searching for other countries working papers issued by SAIs concerning the guideline theme.
- Case studies of best practices in the guideline theme.

##### **c- Results and Recommendations:**

1/3/2 Assigning work teams and WG secretariat roles and responsibilities:

- (a) Each work team in coordination with WG secretariat must agree upon the work general framework so that it shall include the following :

- 1- Determining the work team leader.

- 2- Setting down a general framework for the guideline preparation and implementation stages.
  - 3- Developing a timetable for this framework.
  - 4- Developing a minute for this agreement approved by the Chairs of the SAIs members in the work team then it shall be sent to the WG Secretariat to approve it.
- (b) The WG secretariat shall follow the guidelines implementation according to the pre set implementation stages and its timetable.
- (c) In case the work teams need to collect any data , fill in questionnaires , information or any auditing reports from SAIs , this should be done through :
- The work team leader shall prepare the required documents and send them to the WG secretariat to approve them and agree upon sending.
  - After being approved by the WG secretariat the work team leader shall send the documents to INTOSAI SAIs to be filled in.
- (d) Each work team shall prepare a draft for the guideline according to the preset time table then send this draft to the WG secretariat which in its turn shall send it to the WG member SAIs to comment on it.
- (e) The work team shall study the opinions , suggestions and amend the first draft – in case of amendments and suggestions existence – after that the second draft of the guideline being prepared and sent to the WG secretariat to resend it to the WG members to approve it.
- (f) The guideline final draft shall be submitted in the WG nearest meeting to be approved before submitting it the INTOSAI Governing Board to approve it.

- (g) The WG secretariat shall contact the WG member SAIs asking for translating those guidelines from English to other INTOSAI official languages ( Arabic – French – German- Spanish).
- (h) Publishing the guidelines on the WG website.
- (i) Using the guidelines in developing training programs general frameworks.

## **Objective 2 :**

### **Identifying , Designing and Developing training programs and workshops on :**

- **Fighting Corruption**
- **Fighting Money Laundering.**

Aiming at building capacities qualified for detecting corruption and money laundering and how to deal with those cases.

### **2/1 Fighting Corruption Training Programs:**

- 2/1/1 Searching for any available programs in international organizations and / or any other Regional Working Group related to fighting corruption , then adapting it - after seeking their consent - to cope with other regional groups needs as fighting corruption training programs is one of the common widespread issues.
- 2/1/2 Designing and Developing training courses on fighting corruption in cooperation with INTOSAI Development Initiative (IDI) depending on the guidelines issued by the working group.
- 2/1/3 Getting benefit from IDI training experts from INTOSAI Regional Working Groups to design and develop give those training programs.
- 2/1/4 Identifying any available completed audits and methods used by SAIs that were designed to detect and combat corruption .
- 2/1/5 Translation of the course materials into the INTOSAI 5 official languages and encouraging the Regional Working Groups to apply them.

2/1/6 Submitting audit methods for fighting corruption on working group website.

## **2/2 Fighting Money Laundering Training Programs:**

In fact the issue of money laundering is a very complicated one due to money laundering various stages , its widespread ,being considered as an across – border crime thus its suggested to launch a pilot training program in one of INTOSAI Regional Working Groups after being revised and supervised by the IDI . After being amended in case of necessity , the course shall be applied on other regional working groups using also the available materials in other organizations , entities working the field of fighting money laundering beside the agreements and editions like:

2/2/1 Financial Action Task Force on money laundering .

2/2/2 EGMONT group.

2/2/3 International Organization for Stock Markets.

2/2/4 Pazel Committee.

2/2/5 Forty Recommendations on Fighting Money Laundering.

## **Objective 3:**

**Cooperation with INTOSAI Working Group for Environmental Auditing through: Developing a guideline on " Issues of corruption and fraud in the field of Environmental Auditing" to integrate the concepts of environmental auditing , fraud and corruption auditing to activate SAIs role in environment protection in cope with the efforts of fighting corruption.**

It is suggested that the guideline shall include the following main items:

### **3/1 Introduction:**

A- Objective of developing the guideline. (project)

B- Definitions ( Corruption and Fraud – Environmental Auditing).

C- The importance of the guideline for SAIs.

### **3/2 Integration between fraud , corruption and environmental auditing:**

A- Laws on fraud and corruption.

- United Nation Convention Against Corruption .
- Countries laws related to fraud and Convention.

**B- Laws on Environment:**

- International Agreements on Environment
- Countries laws related to environment .

**C - Proofs of the authorities granted to SAIs qualifying them to audit environment and fight corruption and fraud.**

**3/3 Risks Evaluation upon Auditing Planning:**

- kind of applied auditing ( Regular " financial – compliance" , Performance).

**3/4 Auditing Measures:**

- a- Means of data collection ( questionnaires – surveys .....etc)
- b- Field visits.

**3/5 Practical Cases and Expertise:**

- a- Case studies.
- b- Countries expertise.

**3/6 General Recommendations and Observations:**

- a- Complaints receiving mechanism.
  - In the field of environment.
  - In the field of corruption and fraud.
- b- Increasing International Cooperation in the efforts aiming at environmental awareness and fighting corruption and fraud.

**Objective 4 :**

**Develop a data base for SAIs best practises and expertise in the field of fighting corruption and money laundering through:**

- 4/1 Choosing a WG member SAI to hold the responsibility of leading this project and he shall perform the following tasks:

- 4/1/1 Contacting the seven Regional Working Groups Secretariats to collect SAIs expertise whether in the field of fighting corruption and / or fighting money laundering.
  - 4/1/2 Transferring the case studies that reach the project leader to the WG Secretariat to publish them on the Working Group Website.
  - 4/1/3 The WG secretariat shall sent the case studies of each region to one of the SAIs representing this region in our working group.
  - 4/1/4 The WG shall supervise the reports developed by the SAI representing the region briefing the most important results of those case studies.
  - 4/1/5 Highlighting the lessons and benefits of those case studies to circulate them on INTOSAI member SAIs.
- 4/2 A report shall be handled to the WG secretariat including a list of the SAIs that sent their case studies and the most lessons to learn .
- 4/3 Develop a list of the applicable lessons mentioned in the above mentioned report to be published as a product of our working group.