

# **Endorsement Draft**

**INTOSAI Working Group  
on Fight Against Corruption and Money Laundering**

**Work Plan 2014 – 2016**

**For**

**INTOSAI WGFACML**



**June 2013**



## **Work Plan 2014 – 2016**

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### ❖ Introduction:

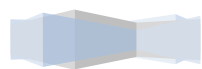
The INCOSAI XIX held in Mexico 2007 adopted the establishment of the Working Group on Fight Against Corruption and Money Laundering (WGFACML).

The Working Group currently is composed of 26 member SAIs after the recent membership of Oman.

Due to the increasing concerns to promote the roll of the Supreme Audit Institutions (SAIs) in the field of fighting against corruption, and money laundering, the INTOSAI include in its Strategic Plan 2011 – 2016, in the strategic Priorities that the Fight against Corruption will be crucial as INTOSAI member SAIs fights against corruption and help promote accountability, transparency, and good governance.

The INTOSAI has constituted one of its strategic priorities in the said plan in Item (5) as the Fight against corruption is a pervasive global problem that threatens public finance, legal order, and social prosperity; endangers social security; and impedes the reduction of poverty....

Government audit as exercised by SAIs creates transparency, makes risk visible, and builds robust and effective internal controls to contribute specifically to the prevention of corruption in line with the spirit of the United Nations Convention against Corruption. To prevent and fight corruption, close cooperation of INTOSAI, including its regional working groups and SAIs, with international organizations and civil societies in an anti-corruption network.



## **The Proposal of the Working Group on Fight Against Corruption and Money Laundering's Work Plan 2014-2016:**

In consistence of the Working Group goals and purposes of its establishment, the Secretariat of the WGFACML draw a proposal draft of the new Work Plan 2014 – 2016 based on the context of the WG's vision, mission, and the outline framework of the INTOSAI Strategic Plan for the period 2011 – 2016.

New themes have been proposed to be developed as Guidelines and Paper Works for the benefit of the INTOSAI community. In addition, there are ongoing goals from the WG Work Plan 2011 – 2013 ; it was included in the new plan to be finalized.

### **❖ Vision:**

Enhance SAIs' capability to face challenges in the fight against corruption and money laundering to promote good governance for the benefit of public prosperity.

### **❖ Mission:**

The WGFACML supports SAIs' efforts in the fight against corruption and money laundering, broadening available concepts, best practices and applications through cooperation, collaboration, and continuous improvement by developing guidelines, facilitating training programs, establishing database of audit best practices and working with other INTOSAI working groups or external organizations to prevent, detect, and fight against corruption and money laundering.

## **The Outline Framework for the Goals of the Work Plan is as follows:**

The INTOSAI WGFACML Work Plan shall consist of four main Goals and activities for reaching these Goals.

### **Goals of the Work Plan 2014 – 2016:**

#### **Goal 1:**

Cooperation between SAIs to develop and finalize guidelines that support their efforts in detecting and fighting corruption and money laundering and develop working papers.

**Objective 1:** Develop Guidelines on the following themes:

- 1- "Promote Controls on Public Fiscal Transparency".
- 2- "Stolen Assets Recovery".
- 3- "Audit of Corruption Prevention in Public Procurement"
- 4- "Fighting Against Money Laundering".

**Objective 2:** Continuing Finalization the Guidelines of the WGFACML's Work Plan 2011 – 2013:

- 1- "Enhancing Good Governance for Public Assets" .
- 2- "The Audit of Corruption Prevention in Government Agencies"
- 3- "Corruption and Money Laundering: Challenges for Supreme Audit.

**Objective 3:** Develop Working Papers as a research project on:

- 1- "Roles and Responsibilities of Supreme Audit Institutions in Social Accountability".
- 2- Institutional cooperation among SAIs and other stakeholders involve on fight against corruption and money laundering.

## **Goal 2:**

Promote Building Capacities to SAIs professionals in the field of fighting Corruption as well as fighting money laundering.

**Objective 1:** Activate international cooperation between WGFACML and International Agencies that the WG has already identified in the field of fighting corruption and money laundering, and identify other partnerships.

**Objective 2:** Conduct training programs and workshops in cooperation with the (IDI) and in cooperation with other SAIs using the material of the adopted Guidelines issued by the WGFACML.

**Objective 3:** Identification of training needs among SAIs regarding issues related to fight against corruption and money laundering, with the purpose prioritizing requests of capacities development.

### **Goal 3:**

Conduct Cooperative Auditing in the field of Corruption and Money Laundering:

According to ISSAI 5800, In many cases cooperation will be motivated by the fact that such cross-border matters as -----cash flows or certain taxes or customs duties can only be audited in the form of cross- border cooperation. Apart from the former, certain conditions and/or transactions found in more than one country can be audited .....

### **Objective 1:**

Get benefit from SAIs expertise in the field of cooperative audit through :

- Collecting samples and experiences of cooperative audit applied in various fields between SAIs.
- Deducting what can be applied on fighting corruption and money laundering that is a trans boundary phenomena.
- Develop a framework to apply the required cooperative auditing.
- Activating and applying cooperative auditing developed mechanisms.

### **Goal 4:**

Diseminating Best practices and experiences in the field of fighting corruption and money laundering:

**Objective1:** Cooperate with INTOSAI SAIS and International Agencies in the field of Corruption and Money Laundering.

- 1- Cooperation with the INTOSAI Task Force on SAI Information Database to in developing a data base for SAIs best practices and expertise in the field of fighting corruption and money laundering.
- 2- Cooperation with the SAI of Korea in its capacity as the Chair of the INTOSAI Platform in the "UN- INTOSAI Joint Project (Platform)".

**Objective2:** Sharing Best practices and experiences of SAIs in the field of fighting corruption and money laundering:

Issue Newsletter for the WGFACML to disseminate the WG goals and to acknowledge about its activities as follows:

- News and themes are published by the WG member SAIs and inside their SAIs.
  - News will be collected from related bodies in the field of fighting corruption and money Laundering.
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