

**Draft Minutes of the 7th meeting of the INTOSAI Working Group
On Fighting Against Corruption and Money Laundering
Windhoek – Namibia 18 -19 September 2013**

The SAI of Namibia hosted the 7th Meeting of the INTOSAI Working Group of WGFACML. It was held in Windhoek 17 – 19 June, 2013 at Safari Hotel.

The meeting was presided over by Counselor/ Hesham Genena the President of the Central Auditing Organization of Egypt (CAO) and the Chairman of the Working Group.

The list of the SAIs Chairs, Delegates and Observers who attended the meeting is attached as an annex.

First Day: June 18, 2013:

Item 1: Welcome Address and WGFACML Chair Opening Remarks:

Welcome Address:

At the outset of the Meeting Mr. Junias Etuna Kandjeke, the Auditor General of Namibia, welcomed Counsellor Hesham Genina, the President of the Central Auditing Organization of Egypt and the Chair of the Working Group, Mrs. Lucy Liphafa, the Auditor-General of Lesotho, all delegations and guests as: representative of the Anti-Corruption Commission of Namibia and the representative of the Bank of Namibia on Money Laundering.

After that he stated in brief his pleasure to have such a group of experts in the field of anti-corruption and money laundering who are ready to share their experiences and come up with specific guidelines that will help Supreme Audit Institutions. And he explained how Corruption has no borders and the impact of corruption on both rich and poor nations, and how the Working Group's objectives and guidelines will help in enhancing good governance for public assets that would be very timely and relevant in all our respective environments. He also explained the importance of having prevention measures against corruption and also to have asset recovery initiatives or guidelines for the challenges that face Supreme Audit Institutions on fighting corruption and money laundering, and added that Knowledge Sharing is very important, therefore our SAIs should invest in training and staff development in the areas of prevention and fight against corruption and money laundering.

At the end of his speech Mr. Kandjeke welcomed all the guests wishing all success to the meeting.

Opening Remarks:

Counselor Hesham Genena, the Chair of the Working Group and the President of CAO, the Egyptian SAI thanked Mr. Kandjeke, the Auditor General of Namibia for hosting the meeting and the arrangements made for its success in such a historic African country. He also welcomed SAI Chairs, delegations, observers and all the guests, and as the Chairman of the INTOSAI WGFACML he previewed the formal request from the SAI of Oman, to join the Working Group's membership and he invited all the Participants to discuss the acceptance of the membership during the proceedings of the meeting and include the adoption of this resolution on the list of decisions taken by this meeting.

His Excellency also, thanks the member SAIs of the Working Group who contributed by their extraordinary efforts in completing the Working Group Plan's activities and objectives during the period 2011 – 2013, especially the members and leaders of the three sub-groups that have been formed to prepare the three guidelines falling under the first objective of the working plan that is crowned by the 7th WGFACML meeting to discuss the final versions of 2 of them and decide about the submission of the second guideline to the 21st INCOSAI to be held in China in October 2013 for approval.

He added that these guidelines will be a good base for developing auditing programs and strategies concerned with fighting corruption and money laundering. Counsellor Hesham Genena also represent deep gratitude to the SAI of Ecuador, that unfortunately did not attend this meeting, who voluntarily translated working group papers to the Spanish language one of the INTOSAI official languages, that would extend the circle of knowledge and exchange of expertise among our group and the INTOSAI community in Spanish language namely:

- Translation of the WG booklet for the period 2007 - 2010.
- Translation of the minutes of the 5th, the 6th INTOSAI WGFACML's meetings.

The WG Secretariat uploaded those documents onto the working group internet site.

He stated that within the framework of our working group care on cooperation with INTOSAI working groups and task forces, the WG previewed the request of the SAI of Russian Federation concerning cooperation with the task force of INTOSAI

SAIs information to complete the fourth objective of the Work Plan, after the team leader submit his report in the session devoted to that on the meeting agenda.

He also noted that the Working Group Secretariat has developed the new Work Plan for the period 2014 – 2016. He added that the WGFACML are about to start agreeing with IDI on the preparation of specialized training programs in the field of fighting corruption and money laundering, after the adoption of the aforementioned guidelines.

At the end of his speech he thanked Mr. Kandjeke the president of the SAI of Namibia, and pay tribute to the President of the Republic of Namibia, and his appreciation to the Namibian Government and honorable people.

The Chair of the WG officially inaugurated the activities of the seventh meeting of the INTOSAI Working Group on Fight against Corruption and Money Laundering.

The Speech of the representative of the Namibian Anti- Corruption Commission:

Mrs. Namupa Nengola, the Chief of Public Education and Corruption Prevention of the Anti-Corruption Commission, gave her speech on behalf of the Director of the Anti-Corruption Commission (ACC), Mr. Paulus Noa, who couldn't attend the meeting due to another equally important task he was attending.

She started with stating how in the year 1996 Cabinet adopted the recommendation of the Attorney-General to have a national consultative legislative, administrative and public education framework for the promotion of ethical behavior and the prevention and combating of corruption in all sectors of Namibian society.

She added that Namibia has signed and ratified the Southern African Development Community Protocol against Corruption, the African Union Convention on Preventing and Combating Corruption, the United Nations Convention Against corruption and the United Nations Convention on Transnational Organized Crime. The Government of the Republic of Namibia through Parliament enacted the Anti-Corruption Act No.8 of 2003. Section 2 thereof provides for the establishment of the Anti-Corruption Commission. The Commission is an independent and impartial body.

The Director who is the head of the Commission and the Deputy Director are nominated by the President and appointed by the National Assembly and it became effective on February 2006. Through the reports they have received and surveys they have conducted, concerning non-compliance with policies, misuse of public

resources or properties, lack of demonstrable commitment from some supervisors and inconsistency with regard to the enforcement of disciplinary measures, the anti-corruption awareness campaigns targeting certain institutions were conducted. Primary and Secondary schools as well as tertiary institutions were visited. Learners and students were encouraged to establish anti-corruption clubs at their institutions of learning. They are in the process of introducing anti-corruption themes and topics in the school curriculum. Study manuals in this regard are about to be completed. The Commission finds it very critical because in doing so it is considered as investing in the future of the country.

She added that the Namibian Government through Parliament enacted the Financial Intelligence Act and the Prevention of Organized Crime Act that made provisions for measures to combat organized crime, money laundering and criminal gang activities. It further provides for the recovery of the proceeds of unlawful activities. The Criminal Asset Recovery Fund and the Criminal Assets Recovery Committee are established under the same Act. Meanwhile the Financial Intelligence Act makes provision for the establishment of the Financial Intelligence Centre (FIC).

At the end of her speech, she hoped to be a continued partnership, where they share information on good practices in the fight against corruption.

The Speech of the representative of the Bank of Namibia on : Namibia's legal framework in combating money laundering and finance of terrorism:

The representative of the Bank of Namibia gave a speech on the Namibian legal framework in combating money laundering and the finance of terrorism that started with the international obligations as:

- 1988 UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances;
- 1999 UN Convention for the Suppression of the Financing of Terrorism;
- 2001 UN Convention on Transnational Organised Crime;
- 2003 UN Convention against Corruption;

Then she moved to the mutual evaluations as:

- 2003 Namibia's AML/CFT compliance tested by WB & ESAAMLG
- 2005 MER – Namibia rated largely NC with FATF recommendations and obligations deriving from UN Conventions
- 2011 Targeted Review by FATF –deficiencies identified
 - inadequate operational independence of the FIU

- lack of regulatory authorities to compel the production of access to information relevant to AML/CFT
- Lack of administrative sanctions for non-compliance
- 1999 Terrorist Financing Convention not ratified
- Financing of terrorism not criminalized
- Lack of property freezing mechanisms - UNSCR 1267 & 1373

She also represented the Namibian response to FATF review:

- Prevention & Combating of Terrorist Activities Act, 2012 (PACOTAA)
- Criminalise funding of Terrorism – in widest sense
- Financial Intelligence Act, 2012 (FIA)
- Establish the FIC as an operational independent legal person
- Enhance Supervisory powers
- Establish administrative sanctions to penalize non-compliance
- Establish Appeal Board
- Introduces risk-based approach to AML/CFT compliance
- Expands Suspicious transaction reporting obligation - includes TF

She also emphasise on supervision and monitoring approach, Results – National AML/CFT RISK ASSESSMENT.

Then she ended her speech by the point of the approved National Action Plan and clarified its key factors as:

- Additional training for FIC, Law Enforcement and Prosecutors on ML/TF.
- Additional training for the judiciary on ML/TF.
- Establishment of a Task Force - investigating complex and high priority cases.
- Additional financial and human resources for Law Enforcement Agencies.

Item 2: Meeting Agenda Approval:

Counselor Hesham Genena asked the delegations to preview the meeting's Agenda and suggest any amendments.

The meeting agenda was approved without any change.

Item 3 : Progress Report:

Mrs. Fatma Kandil the member of the WG Secretariat reviewed the WG progress report on the year 2012 - 2013, the report included the following:

The Working Group comprises of 26 members SAIs, considering the formal request of the SAI of Oman to join to the WGFACML membership.

And then she explained the progress that the WGFACML made in the context of the Work Plan 2011 – 2013 in each objective of the said plan.

Objective 1:

Cooperation among WG member SAIs in developing three guidelines that support their efforts in detecting and fighting corruption and money laundering.

- Enhancing Good Governance for Public Assets.
- The Audit of Corruption Prevention in Government Agencies.
- Challenges that Face SAIs on Fighting Corruption and Money Laundering.

Objective 2:

Developing, Designing and Providing training programs and workshops on fighting corruption and fighting money laundering

This objective aims to design, develop and deliver professional training programs.

Objective 3:

The Cooperation between INTOSAI WGFCML and INTOSAI Working Group on Environmental Auditing (WGEA) in developing a guideline on:

Issues of Corruption and Fraud in field of Environmental Auditing

Objective 4:

Develop a database for SAIs that compiles case studies and SAIs experiences in field of fighting corruption and money laundering.

The WGFACML Book 2007 – 2010:

The documentary book of WGFACML activities was developed in 2007-2010 and the following SAIs translated it to the official language as follows:

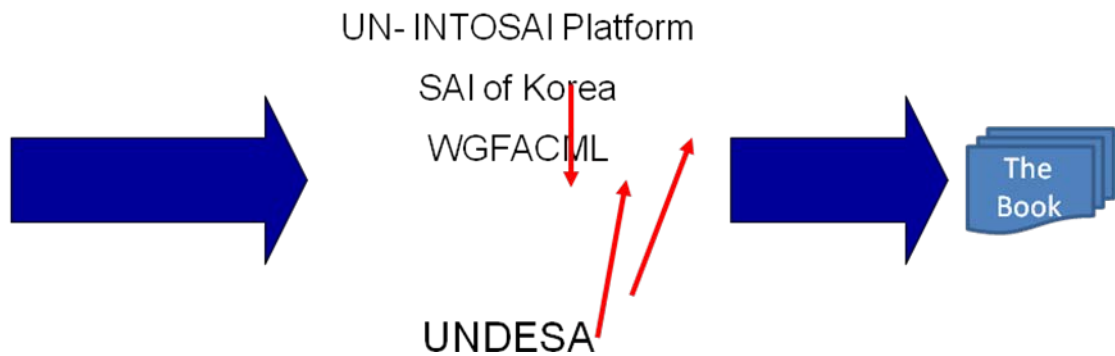
- The SAI of Egypt developed the book in English and translated it to French and Arabic.
- The SAI of Ecuador translated it into Spanish language.

UN- INTOSAI Joint Project (Platform):

The proposed title of the book is “A UN-INTOSAI Joint Project: Collection of Important Literature on the Fight against Corruption.”

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The proposed title of the book is “A UN-INTOSAI Joint Project: Collection of Important Literature on the Fight against Corruption.”



UNDESA and Platform have agreed to divide the book into the following four sections:

- Concept of corruption and best practice guides for dealing with corruption (Section 1).
- Forensic auditing to deal with fraud and other corrupt acts (Section 2).
- Advisory audits and the provision of management advice to prevent corruption (Section 3).
- Citizen engagement in auditing for detecting and deterring corruption (Section 4).

Update:

After the meeting the CAO has received Progress of discussions about the joint project that was amended as follows:

- 1- The proposed title of the book is “Strengthening Capacities of Audit Institutions to Counter Corruption and Safeguard Financing for Sustainable Development.”
- 2- The Outline of the Implementation Plan was as follows:
 - a- The joint project was scheduled to run over two years, from 2013 to 2014.

- b- UNDESA and Platform have agreed to divide the book into the following four sections:
- 1) Concept of corruption and best practice guides for dealing with corruption (Section 1).
 - 2) Forensic auditing to deal with fraud and other corrupt acts (Section 2).
 - 3) Advisory audits and the provision of management advice to prevent corruption (Section 3).
 - 4) Citizen engagement in auditing for detecting and deterring corruption (Section 4).
- c- The book is expected to be presented to the INCOSAI to be held in October 2013.
- UNDESA and Platform have also agreed to co-host an international seminar in Seoul, Korea, possibly in 2014.
- 3- A revised and enlarged version of the book will be published after the seminar, including seminar papers and results.
- 4- The INTOSAI WGFACML cooperates with the INTOSAI Platform in the area of submitting the relevant documents and selected paper works and in revisions.

Item 4: First Objective Activity: The First Guideline:

"Enhancing Good Governance for Public Assets"

Mr. Jacek Jeziarski, the Advisor of the President of the SAI of Poland represented the progress report of the first guideline, stating that:

- **Sub-group 1:** to develop the first guideline with member ship of the SAIs of: Poland (Sub-group leader) - Austria - Columbia - Czech Republic - Egypt - Germany - Indonesia - Namibia – Mexico – Peru - Russian Federation).

Mr. Jeziarski refer to the Joint meeting (with subgroup 1,2 and 3) that was held in Bali - Indonesia, in February 2013 to discuss detailed discussion of possibilities for a joint approach for all 3 guidelines.

He previewed the following points and decisions that has been taken :

- detailed structure of the guideline,
- list of topics,
- contents of each chapter,
- agreement on basic definitions,
- input for each chapter given by the member-SAIs,

- consolidation of the input into a draft - guideline,
- decision about the type of Guideline as a GOV,
- decision on further procedure

The report stated two questions as key factors:

1- **Where we are?**

- 1) Exposure draft – INTOSAI GOV 9160
- 2) Official exposure period – from 20th of June to 20th of August 2013
- 3) Email on 14th of May, from the PSC has decided to reduce the period to two months.
- 4) Email on 11th of June, from the Chair of the KSC has approved exposure draft.

2- **What we should do?**

- 1) To approve guideline as a whole WG FACML work.
- 2) Translating it into the INTOSAI formal languages (Peru can translate to Spanish and Iraq has voluntarily translated it to Arabic).
- 3) To put guideline on INTOSAI website.
- 4) To present INTOSAI GOV 9160 at the XXI INCOSAI in Beijing.

Item 5: First Objective Activity: The Second Guideline:

"The Audit of Corruption Prevention in Government Agencies" :

Mr. Uwe Schreiner, the Audit Director General in the SAI of Germany presented the progress report of the Second guideline and the main point were as follows:

- **The Sub-group 2:** aims to develop the second guideline with member ship of the SAIs of: Germany (Sub-group leader), Austria, Czech Republic, Indonesia, Iraq, Iran, Malaysia, Namibia, and Poland).
- **The Joint meeting (with subgroup 1, 2 and 3) that was held in Bali - Indonesia, in February 2013:**

Decisions taken:

- Guideline 2 shall become an ISSAI, level 4 Auditing Guidelines)
- Guideline 2 shall be approved by the XXI INCOSAI in Beijing, October 2013
- Segregation of chapter “Procurement”. This topic shall be outlined in a separate auditing guideline.
- Abridgement of chapter “Laws and Regulations” as suggested by INTOSAI-PSC and GAO.
- Comments to the guideline will be incorporated after the exposure period (July/August 2013).
- The Exposure Draft Guideline has already been approved by the "Working Group and by the Knowledge Sharing Committee, and the PSC." The final draft Guideline has been classified the ISSAI on: Level 4 (5000 series) as: (INTOSAI ISSAI 5700).
- Until middle of June, the Sub-group had received comments from 10 SAIs to be reviewed for possible incorporation into the guideline.

Update:

However, as the Sub-group 2 has received comments from 39 SAIs and institutions on exposure draft after the meeting, it saw that these comments needs to be analyzed and to be taking into consideration in coordination with Sub-group 2 member SAIs and the WGFACTML.

In this regard, a decision has been taken concerning the Guideline ISSAI 5700 not to be presented for approval during the INCOSAI XXI in Beijing - China. The work of Sub-group 2 will continue with an in-depth analysis of all comments and a refinement of it, in which they expect that this task will not to be accomplished prior to the end of 2014.

Item 6: First Objective Activity The Third Guideline:**"Enhancing Good Governance for Public Assets"**

Mr. Peter Primak, the Director of the Department in the SAI of Russian Federation previewed the progress report of the third guideline and the main points were as follows:

- The Team Work leader assigned to develop this guideline is the SAI of Russian Federation with the membership of the SAI of Poland.
- The Sub-group prepared the draft of the guideline.

The content of the draft guideline include the following main point that: "Corruption and money laundering is the most serious threat for SAIs themselves."

- The challenges that face SAIs on fighting corruption and money laundering are divided into two groups:
 - Outside the SAI: Challenges of External Nature.
 - Inside the SAI: Internal threats.

- Presentation of the 1st draft guideline to the working-group-members at the 6th meeting of the INTOSAI-Working group in Sopot, October 2012.
- Request for review and comments until the end of 2012.
- Presentation of the 2nd draft guideline to the working-group-members at the Coordination meeting of the INTOSAI Subgroups.
- In Indonesia, February 2013 Request for review and comments on the 3rd draft guideline

Comments on and contributions to the Guideline

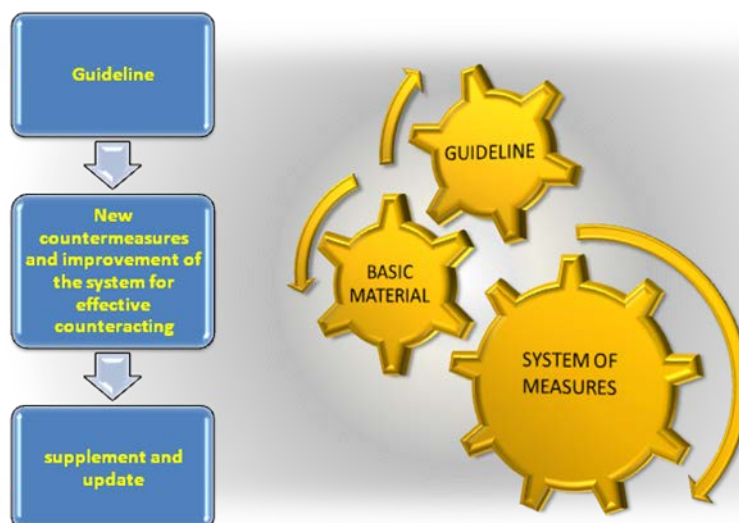
Portugal	<ul style="list-style-type: none"> •Include that SAIs must have or improve tools, like "prevention of risk management infractions"; •The lack of an internal audit service to test the safety and management of the SAI departments information systems, as well as to control the legality, rationality and quality of internal procedures, especially those relating to audit engagements
Peru	<ul style="list-style-type: none"> •Lack of effectiveness of punishment systems (administrative, judiciary), allowing impunity on the different government institutions; generating a perception inefficiency by the SAIs; •Absence, in some countries, of a whistleblower protection law for administrative officers, preventing social control by citizens; •Lack of regulatory provisions on cases of conflict of interests by staffs working in SAIs; as well as public officers, in general, regarding their responsibility
Indonesia	<ul style="list-style-type: none"> • General Provisions •& Applicability of the Guidelines should be mentioned in The Chapter of "Introduction" in every guideline" in Guideline 3 is changed into "Introduction"; The Objective, Purpose
Chile	<ul style="list-style-type: none"> •It should be added that can reduces the effectiveness of international cooperation between SAIs to fight against practice or common problems; •It should be added that it can generate a chase only on small cases of corruption, but not an effective mechanism when this is widespread or involves those working in the State highest levels

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Recommendations as a step:

- To establish a system to prevent a possible threat, and in case when the damage is inevitable, to apply measures to offset the negative impact.
- To analyze the risk factors and their consequences for all elements of internal and external activities of SAIs.
- To develop the concept of the SAIs' anti-corruption safety.

Further steps



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Item 7 : Second Objective Activity

Developing, Designing and Providing training programs and workshops on fighting corruption and fighting money laundering

Mrs. Fatma Kandil the representative of the CAO of Egypt made a presentation on the Second Objective activity.

She stated that this objective was assigned to the SAI of USA through developing a list of main international organizations working in the field of fighting corruption and money laundering.

The report gave the update on the Second Objective's most significant accomplishments were:

- 1- Identify and post on WGFACML website a list of international organizations.

SAI Egypt has maintained and updated the website since it was created.

This effort has been completed.

- 2- Key international partners have been identified: The World Bank Financial Market Integrity Group and the Egmont Group.

The World Bank Financial Market Integrity Group has accepted an invitation to start an opportunity for collaboration with the WGFACML at the 5th meeting.

- 3- Develop communication and cooperation channels with key international partners.

WGFACML identified other potential partners to explore collaboration with including and not limited to OLAF, and the European Commission.

- 4- Invite key international partners as observers to WGFACML meetings.

- 5- And in the context of the WGFACML cooperation with the INTOSAI Development Initiative (IDI), the IDI participated in the working group meetings as an observer upon their intention to stand on the developments made concerning the guidelines preparation and to acknowledge the WG expertise.

In the scope of the WG guideline issued by the WG the IDI proposed to initiate discussion to start the training program after the adoption of the Guideline in the INCOSAI XXI in Beijing - China, to be held in October 2013.

Second Day : June 19, 2013:**Item 8: Third Objective Activity:****Cooperation with INTOSAI Working Group on Environmental Auditing.**

Mr. Islam El-Afifi the representative of the SAI of Egypt previewed the progress of the INTOSAI WGFACML made in cooperation with the INTOSAI WGEA in the context of the WGFACML Work Plan 2011 – 2013 and the main points in his presentation were as follows:

The cooperation between the Working Group on Environmental Auditing and the Working Group of Fighting Against Corruption and Money Laundering help to exchange experiences of the member SAIs that cope with the INTOSAI motto "*knowledge Sharing Benefits Everyone.*" In the context of this principal, following is the contribution of the WGFACML and the work has done:

- 1- In 2010, the Central Auditing Organization as the chair of the WGFACML and leader of ARABOSAI Environment Teamwork received from the Office of the Auditor General in Norway request to participate in the Sub-Committee concerned with developing a guideline on the topic of "*Issues of Corruption and Fraud in the field of Environmental Auditing*". The Central Auditing Organization has agreed initially to participate in developing this guideline.
- 2- The WGFACML included this contribution for cooperation in the WG draft Working Plan 2011-2013 and it was previewed during the proceedings of the WG 4th meeting held in Quito - Ecuador in August 2010.
- 3- The WGFACML Secretariat set down a suggestion for the basic elements to be included in this guideline.
- 4- He also preview the developments taken by the WGFACML in cooperation with WGEA on the aforementioned guideline during the period 2011 – 2013: The WGFACML Secretariat developed a general framework for the guideline technical content on "*Issues of corruption and fraud in the field of Environmental Auditing*" according to the basic elements mentioned above to be included in this guideline and mentioned in the Working plan 2011-2013.
- 5- The CAO presented and discussed the afore mentioned general framework during the proceedings of the INTOSAI working group on environmental auditing 13th meeting held in China in June 2010, those discussions resulted in including the proposal of the CAO concerning the guideline general framework in the agenda of the Sub-Committee.

- 6- In 2011, the CAO according to the request of the Chairman of the Subcommittee of INTOSAI Working Group on Environmental Auditing sent a working paper including a case study of environmental corruption.
- 7- Mr. Kjell Dorum the first counsellor for evaluating performance in the Office of the Auditor General of Norway, the Chairman of the Subcommittee concerned with developing this guideline delivered a presentation in the 5th WGFACTML meeting that show the development that has been done by the INTOSAI working group on environmental auditing Sub-Committee concerned with developing the guideline on: "*Issues of corruption and fraud in the field of Environmental Auditing*".
- 8- A delegation from the Central Auditing Organization participates in the 12th Steering Committee Meeting of the INTOSAI Working Group on Environmental Auditing that held in the period of 3-6 October 2012 in Jaipur, India.

During the proceedings of the said meeting, Mr. Strand Østtveiten previewed the contents of the 3rd draft of the guide, since significant changes had been made after the 2nd draft was discussed in Argentina and how comments received in since Argentina meeting have been dealt with as follows:

- a- The introductory chapter 1 explains the role of INTOSAI and the SAIs with respect to fraud and corruption (F&C) - one of the five strategic priorities of INTOSAI of the current period.
- b- Chapter 2 contains the background information. The focus is on the impact of F&C, especially the negative impacts on the public sector.
- c- Chapters 3-5 are operative chapters, describing the different approaches of F&C in environmental auditing.
 - Chapter 3 describes working with internal controls, aimed at seeking weaknesses and finding red flags.
 - Chapter 4 is a more general approach to risk assessment, explaining how auditors find places to look for F&C, red flags, how to deal with the red flags, identifying some tools on how to prioritize between risk factors in the area.
 - Chapter 5 also has examples. There are 5 scenarios that can be used as a starting point to suggest what kind of audit procedures can be used for those or similar scenarios.

This Guide uses the ISSAI 1240-definition of "fraud" as:

"An intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or illegal advantage."

ISSAI 1240 does not define "corruption", however, and this Guide therefore uses the World Bank definition of this concept:

"[...] the abuse of public funds and/or office for private or political gain."

The SC approved the document by acclamation.

At the end of his presentation, he asked for translating this guideline and the delegate of Iraq take the initiative to do the translation for the guideline.

The Chair recalled if some questions discussed in relation to this project were not solved. They could be referred to the special INTOSAI working group for fighting money laundering, fraud and corruption, thus developing cooperation.

Item 9 : Forth Objective Activity:

Develop a data base for SAIs Best practices and expertise in the field of fighting corruption and money laundering.

Mrs. Olga Terekhine, the Principal Consultant in the SAI of Russian Federation presented the progress report of the Forth Objective. She informed that the SAI of Russian Federation is the chair of this project, but with no member SAIs to participate in this objective.

Mrs. Terekhine the representative of the SAI of Russian Federation has stated the main points in the report as:

- a- The fourth objective was implemented by developing a proposal of questionnaire to be filled by the INTOSAI member SAIs to establish a database to collect data on SAIs expertise and experiences in field of fighting corruption and money laundering.
- b- Analyzing the collected data by the Chair of goal 4 and develop a report briefing the most important results of those case studies and applicable lessons.
- c- Proposed to work in cooperation with INTOSAI TF on SAI Information Database in order to avoid overlapping and double work and to establish an appropriate coordination for both INTOSAI Databases to complete each other.

- d- The cooperation would also contribute to the better access of INTOSAI members to the SAI's best practices on fighting corruption and money Laundering and to the better interaction and coordination between INTOSAI working groups in general.

Item 10 : The New Work Plan 2014-2016:

Mrs. Fatma Kandil the representative of the CAO of Egypt made a presentation on the proposed new Work Plan 2014 – 2016 as follows:

- She gave an introduction of the Work Plan and then she move to the Outline framework as:

The outline framework for the Goals of the Work Plan 2014 -2016:

The INTOSAI WGFACML Work Plan consists of four Strategic Goals and the activities for reaching these Goals.

Strategic Goals:**Strategic Goal 1:**

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

Objective 1: Develop a Guideline on: "Promote Controls on Public Fiscal Transparency".

Objective 2: finalizing the third Guideline on "Corruption and Money Laundering: Challenges for Supreme Audit Institutions" (Work Plan 2011 – 2013).

Objective 3: Develop Paper Work as a research project on: "Roles and Responsibilities of Supreme Audit Institutions in Social Accountability".

In her presentation, she noted that the suggested executive Outline Framework of Mechanism for implementing the expected guidelines issued by the Secretariat of the WGFACML in the year 2009 shall be amended to be used in developing the guidelines, after their approvals.

Strategic Goal 2:

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

Objective 1: Promote and 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 another partnerships.

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

Strategic Goal 3:

Perform Cooperative Auditing in the field of:

- Enhancing Integrity, Transparency, Accountability and Good Governance for Public Assets.
- Preventing and Fighting Corruption in the Government bodies.
- Corruption and Money Laundering: Challenges facing Supreme Audit Institutions.

Strategic Goal 4:

Sharing Best practices and experiences of SAIs in the field of fighting corruption and money laundering.

Objective 1: Cooperation of the INTOSAI WGFACML with the INTOSAI Task Force on SAI Information Database in developing a data base for SAIs best practices and expertise in the field of fighting corruption and money laundering.

Objective2: Issue Newsletter for the WGFACML to wrapfulness the WG goals and to acknowledge about its activities as follows:

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

Objective 3: Start to establish Steering Committee for the WGFACML.

Item 11 : Open discussion session on the Forth Objective Activity:

The New Work Plan 2014-2016 :

Some delegates gave comments on the new working plan, those comments are mentioned as follows:

- 1- Mr. Riyadh Fadhil, the Director General in the SAI of Iraq give a suggestion to add an objective to the Work Plan to develop a Guideline on "Fight against Money Laundering" to help SAIs Auditor to detect and deter money laundering.
- 2- Mr. Peter Primak, the Director of the Department in the SAI of Russian Federation, gave a comment on the topic of the suggesting Guideline that we can develop a measure of corruption and money laundering.
- 3- Mr. Junias Kandjeke, the Auditor General of Namibia, give an opinion on the title suggested to be developed as a guideline on fight against money laundering that was not to be a tool of measure, but for the fight of money laundering when auditing.

The Participants of the 7th meeting have discussed the suggestion and opinions and at the end they agreed to add developing a guideline with topic of "Fight Against Money Laundering".

- 4- Mr. Jacek Jezierski, the Big Advisor of the President of the SAI of Poland suggested developing a guideline on: " Governmental Procurements".
 - 5- Mr. Uwe Schreiner, the Auditor Director in the SAI of Germany add a suggestion to develop a Guideline on: "Stolen Asset Recovery".
 - 6- Mr. Peter Primak, the Director of the Department in the SAI of Russian Federation, gave a comment on objective 3 under the Strategic goal 4 concerning "Start to establish Steering Committee for the WGFACML", asking for the purpose of establishing the Steering Committee and the structure of its membership.
- Mrs. L Liphafa, the Auditor General of Lesotho answered his question from her experience of the WGEA and noted the role of the Steering Committees.
 - Mr. Uwe (SAI of Germany) suggested to postpone this object and prepare a document for this purpose and discuss it in the next meeting.

The participants of the 7th WGFACML meeting agreed with Mr. Uwe's opinion to postpone that objective for the next meeting.

Mrs. Fatma Kandil, the CAO representative and the member of the WGFACML's Secretariat end the discussions as there were no more comments or suggestions given by the WGFACML member SAIs , and she noted that the WG Secretariat will amend the Draft of the New Work Plan 2014 – 2016 and circulate it to all WGFACML member SAIs.

Item 12 : New Membership request.

Counsellor Hesham Genena announced in his opening speech that the SAI of Oman has submitted an official request to join the INTOSAI WGFACML to take a decision for acceptance for the membership of the SAI of Oman, and he did not receive any objection or comment.

Item 13: Discussion on the Venue of the 8th Meeting of WGFACML.

The Chair of the Working Group discussed the issue of holding the 8th meeting; it was decided to hold the 8th Meeting of the Working Group in 2014. As to the meeting's host the matter was to be settled during the following 3 months.

Item 14: The Meeting Resolutions .

After discussions during the proceedings of the 7th WGFACML's meeting, all delegates agreed upon the following decisions :

- 1- The approval of the WG Progress Report.
- 2- The approval of the final Draft of the First Guideline :
(INTOSAI GOV 9160) on: "Enhancing Good Governance for Public Assets"
Prepared by the Sub-group 1 led by the SAI of Poland and membership of the SAIs of: Austria - Columbia - Czech Republic - Egypt - Germany - Indonesia - Namibia – Mexico – Peru - Russian Federation, to be sent to the INCOSAI 21 in China 2013 for endorsement.
- 3- The approval of the final Draft of the Second Guideline (INTOSAI ISSAI 5700) on: " Corruption Prevention and Fighting Including Stolen Assets Recovery "
Prepared by the SAI of Germany (Sub-group leader),and member ship of the SAI of: Austria, Czech Republic, Indonesia, Iraq, Iran, Malaysia, Namibia, Poland, to be send to the INCOSAI 21 in China 2013 for endorsement.
- 4- The approval of the final Draft of the third Guideline on: Challenges that Face SAIs on Fighting Corruption and Money Laundering Prepared by the SAI of Russian Federation and member ship of the SAI of Poland.
- 5- The approval of the cooperation with INTOSAI TF on SAI Information Database in order to avoid overlapping and double work and to establish an appropriate coordination for both INTOSAI Databases to complement each other.
- 6- Circulate the INTOSAI WGFACML new Work Plan 2014 – 2016 to the WG member SAIs for comments and apply the applicable.
- 7- Determining the Venue of the next meeting during the next 3 months as there were no volunteers.
- 8- The approval of the formal request of the SAI of Oman to join the WGFACML.

Item 15 : Closing Remarks.

Counsellor Hesham Genena, the Chairman expressed his appreciation and thanks to all attended delegations for their significant efforts, discussions and participations that enriched the work of our Working Group.

At the end of his word, he extended his thanks to Mr. Junias Kandjeke, the Auditor General of Namibia and the staff of the SAI of Namibia who worked on the meeting that was well organized and for their generous hospitality .

Consellor Hesham Genena, the president of the SAI of Egypt and the Chairman of the Working Group formally declared the closure of the INTOSAI WGFACML 7th Meeting.