

Minutes of the 14th WGFACML Meeting

The 14th annual meeting of the ***INTOSAI Working Group on Fight Against Corruption and Money Laundering*** was held virtually on November 24th, 2020 chaired by ***H.E. Counsellor / Hesham Badawy***; President of the Accountability State Authority of Egypt and WGFACML Chair.

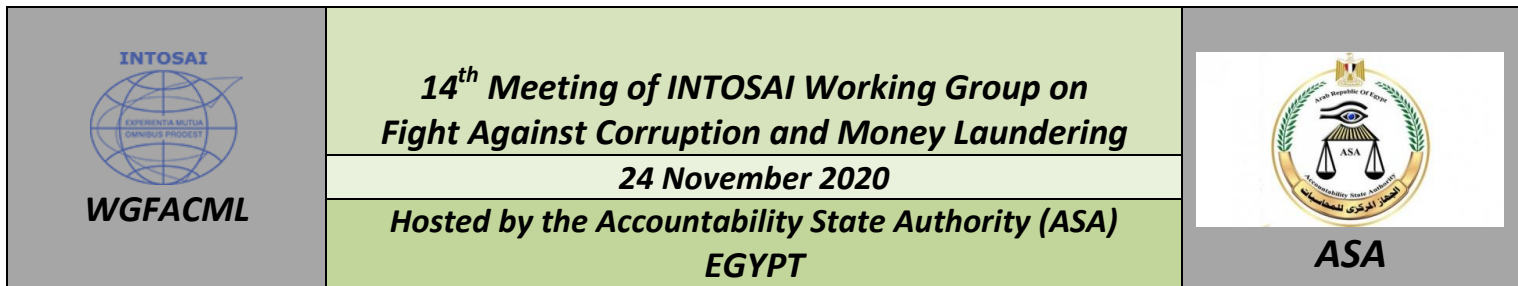
The meeting, presided over by H.E. Counsellor / Hesham Badawy, began at 12:00 UTC with the participation of WGFACML Secretariat members - representatives of SAI Egypt - as well as 79 participants, a total of 84 participants, representing 24 WG member SAIs which are: ***Austria, Brazil, China, Czech Republic, Ecuador, Egypt, Fiji, France, Indonesia, Iran, Iraq, Mexico, Malaysia, Oman, Pakistan, Peru, Philippines, Poland, Russian Federation, Ukraine, United Arab Emirates, United States of America, Yemen, and Zambia.***

Item 1:

Opening Speech and Welcoming the Meeting's Participants

H.E. Counsellor / Hesham Badawy inaugurated the meeting with ***an opening speech*** in which he asked the participating members to remain for a minute of silence in tribute to the soul of the deceased Mr. Kimi Makweto; former Auditor General of SAI South Africa and INTOSAI CBC Chair.

In his speech, Counsellor / Badawy welcomed the Heads of Supreme Audit Institutions participating in the meeting, as well as the WG members and observers. His Excellency also welcomed the three new SAIs participating in the meeting as observers, namely the SAIs of France, Philippines and Ukraine. He also stressed the importance of the role played by the member SAIs in the



working group in order to achieve the INTOSAI strategic goals, especially in relation to promoting the principle of Sovereignty of Law and Justice.

Counsellor/ Badawy also encouraged member SAIs to move forward in achieving the SAIs assigned mandate in the field of fighting against corruption and money laundering.

Item 2 : Adopting the Meeting's Agenda

The participating members adopted the meeting's agenda proposed by the WG Secretariat .

Item 3 : Presentation (1)

WGFACTML Secretariat's Progress Report on the work achieved since the last WG meeting in China in 2019

A member of the WGFACTML Secretariat from SAI Egypt presented a report on the activities carried out by the working group since the previous meeting in China in April 2019. *The most important activities mentioned in the presentation were :*

- The participation of H.E. Counsellor / Hesham Badawy in the 8th Meeting of the of States Parties to the United Nations Convention Against Corruption (CoSP), held in the United Arab Emirates - Abu Dhabi in December 2019, during which the WGFACTML activities of fighting corruption and money laundering were presented.
- The participation of H.E. Counsellor / Badawy in the two meetings of the INTOSAI Governing Board, namely the 73rd Meeting held in Moscow in September 2019 and the 74th Virtual Meeting held in November 2020 during which the latest pronouncements of the working group were adopted.

Item 4 : Presentation (2)

Guideline on “Standards for the Social Control of Public Funds”

The representative of SAI Ecuador, Chair of the sub-group responsible for developing the Guideline on “*Standards for the Social Control of Public Funds*”, made a presentation on the said guideline which was finalized and approved in the 74th INTOSAI Governing Board. The Quality Assurance Certificate for the aforementioned guideline has been approved and signed by Their Excellences Comptroller and Auditor General of SAI India - Chair of the INTOSAI KSC , and Counsellor/ Hesham Badawy - ASA President and WGFACML Chair.

Item 5 : Presentation (3)

Guideline on “Stolen Assets Recovery”

The representative of SAI USA, Chair of the sub-group responsible for developing the Guideline on “*Stolen Assets Recovery*”, made a presentation about the guideline’s progress which aims to provide the WG members with a clear and easy-to-use manual about the main efforts to be taken in order to recover stolen assets as well as the challenges faced through summarizing the experts’ work in this field. It is worth mentioning that the guideline is still being drafted and revised by SAIs of USA and Tanzania, afterwards it will be submitted for revision by World Bank experts in Fall/Winter 2020. This, followed by the stage of requesting the WG members’ input and finalizing the guideline in Winter 2020/2021.

Item 6 : Presentation (4)

Guideline on “Audit of Corruption Prevention in Public Procurement”

The representative of SAI Austria, Chair of the sub-group responsible for developing the Guideline on “*Audit of Corruption Prevention in Public Procurement*”, made a presentation on the said guideline. He then offered if any of

the WG members would like to join the team finalizing the said guideline, which is in its final stage, to contact him through e-mail and express their willingness and he in turn will provide the WG Secretariat with the Guideline's team members' list. Hence, the representatives of SAIs Pakistan and France expressed right away their interest in participating provided that the representative of SAI Austria furnishes them with the relevant documents.

Item 7 : Presentation (5)

“National Program to Prevent Corruption in Brazil”

The representative of SAI Brazil made a presentation entitled “National Program to Prevent Corruption in Brazil”, which aims to assess the extent of SAIs’ fragility to fraud and corruption and methods to prevent them, whether through the continuous update of training programs on integrity in the cities and provinces of Brazil or through monitoring the extent to which fraud and corruption are prevailing Brazil’s authorities.

Item 8 : Country Paper

“Money Laundering, Measures of the Islamic Republic of Iran and the Role of the Supreme Audit Court in the Fight against Corruption and Money Laundering”

The representative of SAI of Iran presented a country paper on “Money Laundering, Measures of the Islamic Republic of Iran and the Role of the Supreme Audit Court in the Fight against Corruption and Money Laundering”. The paper aimed to shed light on corruption and money laundering from the auditors' point of view as well as the impact of corruption on auditing in its various aspects; financial, performance evaluation, taxes and others.

Item 9 :

Welcoming New Members to the WG

The meeting's moderator, a member of the WG Secretariat from SAI Egypt, presented to the meeting's participants, the request of SAIs France, Philippines and Ukraine willingness to join the working group in addition to the withdrawal of SAI Germany, which was approved by the WG members.

Item 10 : Presentation (6)

WGFACML New Work Plan (2020-2022)

A member of the WG Secretariat from SAI Egypt presented the new WGFACML Work Plan (2020-2022) which was approved by the WG members.

The most important WP items are as follows :

- Collaboration between SAIs to develop and finalize a set of professional pronouncements aimed at strengthening the INTOSAI Framework for Professional Pronouncements (IFPP) to enhance the audit work.
- Development and issuance of (3) new Guidelines which are :
 - Auditing Anti-Corruption (Compliance) Risk Management
 - Whistle Blowers
 - Fighting Corruption in Privatization Processes
- Holding training programs and workshops in co-operation with the INTOSAI Development Initiative (IDI) and other SAIs based on the scientific material of the guidelines issued by the working group.

Item 11 :

Nominations for Hosting the 15th WGFACML Meeting in 2021

SAIs UAE and Thailand expressed their willingness to host the 15th WG Meeting in 2021, an issue which required voting. The WG members voted for the two SAIs, then the Secretariat asked to take a ten-minute break to count the votes that resulted in a tie, (11) votes for each of Thailand and the UAE; Poland and Czech Republic did not vote. After the break, the WG Secretariat asked the two aforementioned SAIs to join the voting process where Poland voted in favour of SAI Thailand while SAI Czech Republic was not able to vote due to technical problems . Hence, SAI Thailand was chosen to host the 15th WG Meeting in 2021.

Item 12 :

Closing Remarks

H.E. Counsellor / Hesham Badawy - Chair of the meeting - delivered *the closing remarks*, welcoming the three new members joining the working group and expressing the WG members' appreciation of SAI Germany's efforts during its membership in the working group. Thus, the number of WG members is currently (34) member SAIs.

H.E. Counsellor / Badawy extended the WG members' gratitude to SAI Austria for assuming the lead of the sub-group in succession to SAI Germany. H.E. also congratulated **SAI Thailand** for being chosen by the WG members to host the next WG meeting. His Excellency announced the closure of the 14th WGFACML Meeting at 14:15 UTC .