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# 15th Meeting of the INTOSAI Working Group on the Fight Against Corruption and Money Laundering

*Grupo de Trabajo de Lucha contra la Corrupción y el Blanqueo de Capitales*

Progress on the Whistleblowers Guideline

SAI Austria – SAI Mexico – SAI Oman

Cairo, Arab Republic of Egypt.  
May 11, 2022.

# Meetings

Whistleblowers Guideline - Second Work Meeting

15:12

Solicitar control

Salir

Autoestado

Project proposal draft - Whistleblowers Guideline comments Rocio - Guardado en Ever PC

Archivos Inicio Insertar Diseño Disposición Referencias Correspondencia Revisar Vista Ayuda

Part A: Basic Details	
Description	Information
Name of the Working Group	Working Group on Fight Against Corruption and Money Laundering (WGFACTML).
Working title of the Document	"Whistleblowers Guideline".
Project aim	Whistleblower protection is one of the most essential instruments in a successful fight against corruption and money laundering. As guidance for the INTOSAI community, this guideline should outline the most relevant elements of a proper whistleblowing protection mechanism and thereby supporting SAI (Supreme Audit Institutions) to implement and/or audit Whistleblowers protection systems. Describe how an ideal Whistleblowers protection system should look like regardless of the SAI Model we are talking about.
Project objectives	Development of a non-IFPP Whistleblowers Guideline (the document) following its proposal and formal announcement in the 13 <sup>th</sup> and 14 <sup>th</sup> WFACML meetings, (respectively) as a way of strengthening one of the pillars identified by the SAI of Oman in the fight against corruption "Empowerment". Based on good practices of Whistleblower protections systems (e.g. Oman, EU Directive European Union Directive on the protection of persons who report breaches of Union law ("Whistleblower Guideline")), this non-ratified guideline shall:

Soo Jung Koh Yoo

For the development of this Guideline, the word "Whistleblowers" will be written as one word.

Soo Jung Koh Yoo 23 de marzo de 2021

- The team agreed that the aim of the project should be for SAIs who are interested in implementing a Whistleblowers mechanism to be able to look at the Guideline and identify important aspects they should consider.
- SAI Austria provided the team with an example of an initial sentence that encompasses the proposed aim: "From the point of view of the INTOSAI community, proper Whistleblower protection should include the following aspects (...), followed by I) a description of all aspects and considerations we come up with and ii) possible obstacles SAIs may encounter and possible solutions they might be able to implement to face such obstacles.
- SAI Oman highlighted the importance for the Guideline to consider SAIs (such as Oman) who already have Whistleblowers Guidelines but would like to draw upon other SAI practices to enhance their already built in mechanisms.

Responder Resolvidor

Soo Jung Koh Yoo

the Holeczek, Werk, Rane, Soo Jung Koh Yoo

# Meetings

Autoguardado • Project proposal draft - Whistleblowers Guideline\_comments Austria - Guardado en File PC

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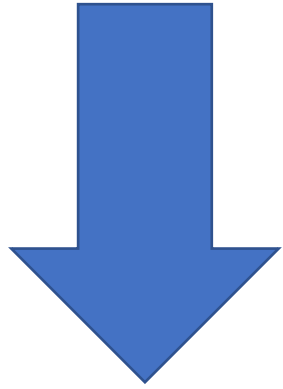
Compartir Comentarios

Buscar Reemplazar Seleccionar Dictar Confidencialidad

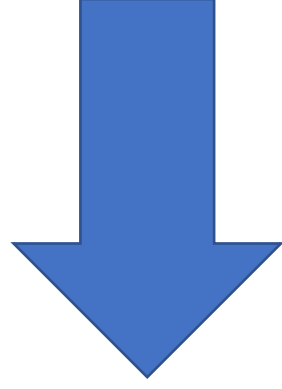
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Project aim	Whistleblower protection is one of the most essential instruments in a successful fight against corruption and money laundering. As guidance for the INTOSAI community, this guideline should outline the most relevant elements of a proper whistleblowing protection mechanism and thereby supporting SAI (Supreme Audit Institutions) to implement and/or audit Whistleblowers protection systems. Describe how an ideal Whistleblowers protection system should look like regardless of the SAI Model we are talking about.	<p>- The team agreed that the aim of the project should be for SAIs who are interested in implementing a Whistleblowers mechanism to be able to look at the Guideline and identify important aspects they should consider.</p> <p>- SAI Austria provided the team with an example of an initial sentence that encompasses the proposed aim: "From the point of view of the INTOSAI community, proper Whistleblower protection should include the following aspects [...], followed by i) a description of all aspects and considerations we come up with and ii) possible obstacles SAIs may encounter and possible solutions they might be able to implement to face such obstacles.</p> <p>- SAI Oman highlighted the importance for the Guideline to consider SAIs (such as Oman) who already have Whistleblowers Guidelines but would like to draw upon other SAI practices to enhance their already built in mechanisms.</p>
Project objectives	<p>Development of a non-IFPP Whistleblowers Guideline (the document) following its proposal and formal announcement in the 13<sup>th</sup> and 14<sup>th</sup> WFACML meetings, (respectively) as a way of strengthening one of the pillars identified by the SAI of Oman in the fight against corruption: "Empowerment".</p> <p>Based on good practices of Whistleblower protections systems (e.g. Oman, EU Directive European Union Directive on the protection of persons who report breaches of Union law ("Whistleblower Guideline")), this practical guideline shall:</p> <ul style="list-style-type: none"> <li>- State the role of SAI in Whistleblowers protection systems,</li> <li>- Become a practical guidance on setting up for SAIs and/or auditing and evaluating Whistleblowers protection systems of public Institutions</li> <li>- Provide the practical tool for SAI auditors in how to deal with Whistleblowers protection systems.</li> </ul> <p>This Guideline will give a brief survey about the elements of Whistleblowers protection systems.</p>	<p>Responder Resolver</p> <p><b>Soo Jung Koh Yoo</b> The team agreed to review the objective and come up with comments and / or suggestions so they can be discussed in our next virtual work meeting and agree on what the project objective should be.</p> <p><b>Wenk Rene</b> Con formator: Inglés (Reino Unido)</p>



## Documents currently under development:



Project Proposal for the Development of goods outside due process



Survey



## Project Proposal for the Development of goods outside due process

**Focus:** To highlight the importance of the Guideline to be practical and not theoretical.

- **Project aim:** The guideline will outline the most relevant elements of a proper whistleblowing protection mechanism in order to serve as a supporting mechanism for SAIs to implement and/or audit Whistleblowers protection systems.
- **Objectives:**
  - Development of a non-IFPP Whistleblowers Guideline.
  - QA Level 2
  - Expert comments on the document will be solicited from WGFACML members, stakeholders and other parties working outside the WGFACML.
  - Virtual meetings.
  - Joint agreements.



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Based on good practices of Whistleblower protection systems (SAI Oman and EU Directives), this practical guide shall:

- ✓ State the role of SAI in Whistleblowers protection systems.
- ✓ Become a practical guidance for SAIs and/or auditing and evaluating Whistleblower protection systems of public institutions.
- ✓ Provide the practical tool for SAI auditors to learn on how to deal with Whistleblowers protection systems.



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## Foreseen Quality Process

- The *project team* will work on a wholesome and detailed *project proposal* which will include a *QA proposition*.
- Such *proposal* will be forwarded to the Approving Body for approval.
- The *project team* will work on an *exposure draft*.
  - The *project team* will look for WFACML *members, stakeholders* and *other parties working outside the WFACML* (among others) comments and/or feedback.
  - Such *draft* will be forwarded to the *Approving Body*.
- During the *exposure period*, the document will be exposed for 45 days.



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## Foreseen Quality Process

- During the *exposure period* and based on what is previously agreed by the project team and the Approving Body, the document will be exposed for *45 days*.
- The project team will analyse the comments received and address them accordingly which will be made visible to the *Approving Body* for its overview and due consideration.
- The project team will forward the *disposition table* containing the comments received and how they were addressed to the *Goal Committee Secretariat* for display on the *INTOSAI Community Portal*.
- The project team will work on an *endorsement version*.





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## Foreseen Quality Process

- When the final document is approved by the Approving Body, it shall refer the document to the Goal Chair with the necessary *assurance certificate* that due process has been followed.
- Based on the *assurance* provided, the *Goal chair* shall issue a certificate which shall be affixed in the Document.



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*Approximate Project Duration*

***From 12 to 18 months***

*\*Subject to discussion by project team and Approving Body's approval.*



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## Survey

- ❖ A template of questions is currently being worked on that will allow us to grasp a scenario of where other SAIs stand today regarding the matter at hand.
- ❖ Based on the following documents:
  - ❖ SAI Oman Whistleblowing Guideline.
  - ❖ EU Directive on the protection of persons who report breaches of Union Law.
- ❖ Multiple choice questions with option to leave comments.
- ❖ Participating SAIs: As many as possible.



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***Thank you!***

***We look forward to receive your  
answers to the survey***