



# Ongoing Guidelines



# **First: Guideline on Fighting Against Money Laundering**

# Guideline on: Fighting Against Money Laundering



## Background and Introduction:

The approval to develop this guideline was during the 10<sup>th</sup> WGFACML meeting in 2016.

Money laundering is linked to corruption, fraud and shadow economy. Thus, the efficient fighting of money laundering helps to enhance accountability and transparency, in addition to limiting fraud.

## Project Purpose:

The guideline aims to:

- Provide a user-friendly guideline that explains the key steps of international fight against money laundering, identifies potential audit areas for SAIs, and provides a usable guidance for SAI auditors to utilize in their audits of anti-money laundering activities.
- Support auditors in understanding a specific subject matter (auditing anti-money laundering systems) and the application of the relevant ISSAIs in order to develop and maintain expertise in the various fields of public-sector auditing.

# Guideline on: Fighting Against Money Laundering



## Guideline objectives:

- Illustrating SAIs' role in fighting against money laundering.
- Providing a user-friendly guidance that explains the key steps of internationally fighting against money laundering.
- Identifying potential audit areas for SAIs, and providing a usable guidance for SAIs' auditors to utilize in their audits of anti-money laundering activities.

## The Guideline's proposed content:

- Real examples
- Real audit plan
- Methods for supporting SAIs

# Guideline on: Fighting Against Money Laundering



## Guideline Status:

The Guideline was led by SAI Poland as a Subgroup Leader with the membership of SAIs Iraq, Tanzania, and Zambia.

**Due to SAI Poland's inability to complete this project, today we declare that the position of the Subgroup Leader is vacant and open for candidacy, with providing a priority to the current subgroup member SAIs. Furthermore, the WG member SAIs are welcome to join the membership of the subgroup with the aim to complete the Guideline's development .**

The background of the image features a golden scale of justice, a wooden gavel resting on its sound block, and a stack of books on a wooden surface. A semi-transparent red rectangular box is overlaid in the center, containing the text.

**Second: Guideline on “Public-Private Partnership (PPP)”**

# Guideline on “Public-Private Partnership (PPP)”



## Background and Introduction:

SAI Poland proposed to develop a Guideline on “Anti-Corruption Practices in Concession and Public Private Partnership Projects” during the **13<sup>th</sup> WGFACML Meeting, held in 2019 in China.**

The public-private partnership is a legal instrument which enables to fulfill public tasks with the involvement of private sector companies. In many countries, budgetary restrictions as well as the willingness to use private firms to carry out complex projects have encouraged public authorities to use other instruments than public procurement contracts or own resources.

Concession and public-private partnership are mainly used to implement projects of large values and long expected useful lifespan, which would generate greater risks of corruption. Hence, it is crucial to identify areas of such risks and develop a guidance for good practices which would help to prevent such behavior of each party involved in any concession or PPP project.

# Guideline on “Public-Private Partnership (PPP)”



## Project Purpose:

The project’s main aim is to develop a practical guidance to help SAIs’ auditors that would enhance good practices and enable to easily identify areas of risks of corruption regarding Public-Private Partnership (PPP) projects.



# Guideline on “Public-Private Partnership (PPP)”



## Project objectives

- Identifying SAIs' role in the fight against corruption in the Concession and Public-Private Partnership projects;
- Developing methods for identifying the areas at risk;
- Developing and Preparing a practical guideline on how to plan and conduct audit processes related to the field of fighting against corruption.

# Guideline on “Public-private partnership (PPP)”



## Guideline Status:

The guideline was led by SAI Poland as the Subgroup Leader.

**Due to SAI Poland’s inability to complete this project, today we declare that the position of the Subgroup Leader is vacant and open for candidacy. Furthermore, the WG member SAIs are welcome to join the membership of the subgroup with the aim to complete the Guideline’s development. Otherwise, the WG Secretariat will have to request the WG member SAIs to vote on removing this Guideline from the Work Plan (2023-2025).**



**Thank you**