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Under the auspices of H.E. Counsellor/ Mohamed El-Faisal Youssef; President of the Accountability State Authority of Egypt, the INTOSAI First Vice-President and Chair of the INTOSAI Working Group on Fight Against Corruption and Money Laundering(WGFACML), and H.E. Mr. Humaid Obaid Abushibs; President of the United Arab Emirates Accountability Authority(UAE AA), the 17th WGFACML Meeting was held in Abu Dhabi - United Arab Emirates during the period from the 3rd to the 5th of September 2024.

First Day: Tuesday, 3rd of September 2024

Opening Ceremony:

First, the Welcome Remarks:

On behalf of H.E. Mr. Humaid Obaid Abushibs; President of the United Arab Emirates Accountability Authority(UAE AA), H.E. Mr. Wael Mahmoud; Director General of UAE AA, delivered the Meeting's Welcome Remarks; which included greeting H.E. Counsellor/ Mohamed El-Faisal Youssef, President of the ASA of Egypt, Chair of the INTOSAI Working Group on Fight Against Corruption and Money Laundering and INTOSAI First Vice- President as well as warmly welcoming all the Meeting's participants.

Moreover, H.E. Mr. Wael Mahmoud emphasized the crucial objective of addressing organized crime and money laundering, which present significant global challenges to countries' economies. He highlighted the increasing prevalence of cross-continental financial transfers and underscored the urgent need to enhance awareness of their associated risks in order to preserve economic stability. He also expressed his confidence that the discussions would contribute to bolstering auditing systems, preventing corruption and money laundering as well as effectively addressing the related challenges to achieve the desired goals.

In conclusion of his remarks, Mr. Wael Mahmoud expressed sincere gratitude to the Working Group member SAIs for choosing Abu Dhabi as the host city for the event and wished all participants a pleasant stay and a productive meeting. In addition he conveyed his optimism of realizing the goals towards a more transparent future.

**Minutes of the 17th Meeting of
The INTOSAI Working Group on
Fight Against Corruption and Money Laundering
Abu Dhabi - United Arab Emirates
3-5 September 2024**

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Second, the Opening Speech:

H.E. Counsellor/ Mohamed El-Faisal Youssef; President of the Accountability State Authority of Egypt, the INTOSAI First Vice-President and Chair of the INTOSAI Working Group on Fight Against Corruption and Money Laundering, delivered the Meeting's Opening Speech, which included welcoming the attendees, thanking the president of SAI UAE for hosting the Meeting in addition to thanking Mr. Wael Mahmoud; Director General in UAE AA, for attending the Meeting on behalf of SAI UAE.

In his speech, H.E. Counsellor/ Mohamed El-Faisal Youssef emphasized that the fight against corruption and money laundering is not merely a challenge faced by individual countries but rather a global battle requiring concerted efforts and a unified vision at the national, regional and international levels.

Acknowledging the vital role of civil society, H.E. highlighted that NGOs, activists and individual citizens are on the front lines of this battle. Through awareness campaigns, monitoring government performance and advocating for reform, these groups play a crucial role in enhancing transparency and accountability.

Additionally, H.E. pointed out the impact of social media outlets in the fight against corruption as they are considered a valuable platform for citizens to voice their opinions, expose corruption practices and organize advocacy campaigns, thus fostering collaboration between civil society and governments.

Hence, H.E. highlighted the pivotal role of civil society efforts in combating corruption, noting that these efforts complement and reinforce official government actions. H.E. pointed out that civil society organizations, social networks and public awareness programs play a significant role in fostering a culture of integrity and accountability as well as creating an environment that rejects corruption.

He explained that the flexibility and adaptability of civil society organizations are crucial in addressing local needs and developing innovative solutions to combat corruption. Social networks, H.E. noted, have the power to reach large segments of society, especially youth, spreading awareness about corruption and promoting a culture of resistance.

Meanwhile, public awareness programs contribute to promoting ethical values and correcting behaviours .

His Excellency then addressed the achievements of the INTOSAI WGFACML towards enhancing anti-corruption methodologies, developing institutional capacities, sharing best practices and promoting international cooperation. He outlined the WGFACML recent accomplishments, including issuing Guidelines and newsletters, organizing training courses and producing publications to support audit work and enhance SAIs' capabilities.

In conclusion of his speech, H.E. acknowledged the tangible progress achieved in fighting corruption, get stressed that challenges are still persistent. H.E. called for continued efforts to enhance transparency, strengthen institutions and toughen penalties for corruption offenses. He underscored the importance of international cooperation, information exchange and technical support.

H.E. Counsellor/ Mohamed El-Faisal Youssef concluded by encouraging attendees to view the Meeting as a turning point in fighting corruption and to commit to intensifying efforts, sharing experiences and building a robust global anti-corruption network. He expressed his gratitude for the participants' attendance and looked forward to working together towards a better future.

Adopting the Meeting's Agenda:
The WGFACML Secretariat reviewed the Agenda of the Meeting- which was held along three days from the 3rd to the 5th of September2024- and requested the participants' relevant comments. Afterwards, the WGFACML member SAIs adopted the Meeting's Agenda items.

The WGFACML Secretariat's Progress Report:
A detailed general overview was presented on the Working Group's activities in terms of implementing the Working Group's Work Plan 2023-2025 since its adoption in 2023, which included:

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Pertaining to Goal 1:

A general overview of the progress achieved by the WG on seven Guidelines, as follows:

1- The Guideline on "The Extent to which INTOSAI Member SAIs Comply with the Implementation of their International Commitments to the UNCAC and the Resolutions of the Conference of States Parties to the Convention": The Project Proposal was submitted, approved and work is under progress to develop the Exposure Draft.

2- The Guideline on "Corruption Detection Including Investigation/Audit Techniques, Tools, Resources and Evidence Gathering": The Project Proposal was submitted and reviewed by the WGFACML Secretariat. Hence, it was sent to the Subgroup for taking the Secretariat's comments into consideration, in preparation for sending the proposal to the INTOSAI KSC for endorsement.

3- The Guideline on "The Audit of National System of Prevention and Fight Against Corruption": The Project Proposal was submitted, approved and work is under progress to prepare the Exposure Draft.

4-The Guideline on "Audit of Anti-Corruption Risk Management": The Project Proposal was recently submitted to the WG Secretariat and it is under review.

5-The Guideline on "The Audit of Whistleblowers Systems": Project Proposal was submitted; the Project's milestones were revised by the Subgroup member SAIs in order to proceed with developing the Exposure Draft.

6-The Guideline on "Fighting Against Money Laundering": The draft Project Proposal is currently being developed.

7-The Guideline on "Public Private Partnership Projects": The draft Project Proposal is currently being developed.

Pertaining to Goal 2:

A general overview was also presented on the WG activities related to promoting capacity building of SAIs' professionals through proceeding with organizing training courses for

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the professionals of the WG member SAIs in cooperation with the World Bank. Furthermore, the WGFACML Secretariat has signed a Memorandum of Understanding with the Egyptian Banking Institute to meet the WGFACML, at the end of the training, member SAIs' training needs in the field of fighting money laundering where each trainee will receive a certificate recognizing him/her as an "Anti-Money Laundering Expert".

Pertaining to Goal 3:

The WGFACML has undertaken several activities to encourage sharing best practices and experiences in the field of fighting corruption and money laundering among the WG member SAIs, through:

➢ *Creating a database for the best practices of the WGFACML member SAIs where by their experiences were recently published in the fields of auditing, combating corruption, self-reporting and citizens-reporting..*

➢ *Taking the initial steps towards launching the WGFACML Scientific Competition through drafting its Rules of Procedure with the aim of finalizing the document and launching the Competition shortly.*

➢ *Issuing the Fourth Edition of the WGFACML Newsletter including the WG member SAIs' publications in the field of fighting corruption and money laundering, along with news about their activities or contributions locally or internationally. Additionally, a call has been extended to WGFACML member SAIs soliciting their contributions to the Fifth Edition of the WGFACML Newsletter, where member SAIs are invited to share their articles, working papers and research papers relevant to the WG activities.*

Goal 1: Developing and Finalizing Guidelines

First: Ongoing Guidelines:
Presentation 1: Guideline on "Audit of Anti-Corruption Risk Management":
The Guideline Development Project Team, led by SAI Austria, delivered a presentation overviewing the progress accomplished in this regard. The Guideline's objectives were outlined as follows:

➢ *To develop a standardized and practice-oriented Guideline to serve as a tool assisting auditors in their work relevant to auditing anti-corruption risk management in their audited entities.*

➢ *To highlight and explain the aspects of risk analysis (related to anti-corruption) by identifying SAIs' best practices in order to develop comparable standards.*

The Project Team Lead has pointed out that the team including SAIs of Austria, Brazil, France and Thailand has developed a Concept Note and a Draft Project Proposal awaiting the WG Chair's approval, in addition to a questionnaire. Such a questionnaire covers 5 topics (general information about the SAI, Guidelines already in use, audits, theoretical considerations and additional remarks) It is intended to be the baseline starting point for the Guideline's content. Additionally, the questionnaire is intended to be circulated among the WG member SAIs in addition to one SAI from each of the INTOSAI regional organizations namely SAIs of Kenya, Australia, Germany, Algeria, Japan, Argentina and Jamaica. The answers gathered will be evaluated and hence used in developing the draft Guideline.

Presentation 2: Guideline on "Corruption Detection Including Investigation/Audit Techniques, Tools, Resources and Evidence Gathering":

A video was screened by SAI Philippines, the Project Team Lead, overviewing the progress accomplished with regard to developing the Guideline, which aims to enhancing SAIs' fight tools and resources including best practices to detect and investigate corruption incidents, identify perpetrators and hold them accountable.

The presentation outlined the Guideline's objectives which are to:

➢ *Assist SAIs in fulfilling their mandate in the area of corruption detection and investigation.*

➢ *Collate best practices and systematize proven techniques, tools, resources and Guideline in detecting and investigating corruption incidents.*

➢ *Establish an effective methodology for evidence gathering to ensure that findings ·*

In addition, it was presented that the Guideline will be developed as a non-IFPP product with Quality Assurance Level 1 where the proposed Project's milestones are determined with the aim of finalizing the final draft of the guideline by August 2026.

**Minutes of the 17th Meeting of
The INTOSAI Working Group on
Fight Against Corruption and Money Laundering
Abu Dhabi - United Arab Emirates
3-5 September 2024**

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SAI Philippines outlined that the Project Proposal was drafted while considering the comments received from the Project Team member SAIs of Brazil, France, Guatemala, Tanzania and Oman. However, comments from Papua New Guinea, the Russian Federation, Morocco and Thailand have not yet been submitted.

Presentation 3: Guideline on "Audit National System of prevention and Fight Against Corruption":

SAI France, the Project Team Lead, delivered a presentation overviewing the progress accomplished with regard to developing the Guideline where it was presented that Project Team member SAIs of France, Morocco, Moldova, Philippines, Austria, Guatemala, Thailand, Papua New Guinea, Brazil and Bulgaria have agreed to develop the Guideline according to Quality Assurance Level 2 to leverage the comments of other stakeholders. In their first meeting, the Project Team finalized the Project Proposal, developed a Concept Note defining the framework of the development process and come to an agreement with regard to the key stakeholders, where the following stakeholders were already contacted;

➢ *Mr. Christos Vlassis, in charge of crime prevention and criminal justice at the UNODC's Corruption and Economic Crime Branch and is particularly involved in corruption measurement issues, as well as Ms. Louise Portas, in charge of technical assistance to strengthen anti-corruption policies and institutions under the Merida Convention;*

➢ *Mr. Michael Braun, Head of Research at the Abdul Latif Jameel Poverty Action Lab (J-PAL) at the University of Cambridge and member of the Research team of Nobel Prize winner Esther Duflo;*

➢ *Mr. Pascal Horni, Researcher at Zurich University of Applied Sciences, where he works on the essential role of SAIs and anti-corruption organizations;*

➢ *Ms. France Chain, Senior Legal Analyst, Head of Strategic Anti-Corruption Initiatives and Partnerships; Anti-Corruption Division at OCDE.*

The Project Team agreed on using a questionnaire that would be disseminated among member SAIs to identify key characteristics of their national environments. This process aims to illustrate the diversity of situations that would be audited according to the Guideline, thereby helping to shape the Guideline's content and scope.

Page 7 of 33

Currently, the Project Lead is analyzing the responses in order to develop a general framework for evaluating national systems consistently, despite their differences. This would also allow the Project Team to assess the capacity of various SAIs to conduct public policy evaluations. For those SAIs that currently lack this competency, the analysis will help determine the necessary adaptations so that they could perform evaluations in a comprehensive and cross-cutting manner.

The Project Team has scheduled a second meeting to be held in September 2024 to discuss the results of the questionnaire in addition to organizing the next stage of the Guideline.

SAI France also identified the Project's milestones with the aim of finalizing the Guidelines by January 2026, as follows:

➢ *Developing a draft of the Guideline Project Proposal: January - February 2024.*
➢ *Developing the initial draft of the Guideline: April 2024-April 2025, thereafter the draft will be presented for comments for 60 days in addition to one month for considering the comments thereof.*
➢ *Developing the final draft of the Guideline: September 2025- January 2026.*

Presentation 4: Guideline on "The Extent to which INTOSAI's Member SAIs Comply with the Implementation of their International Commitments to the UNCAC and The Resolutions of Conferences of States Parties to the Convention":

SAI Egypt delivered a presentation on the progress accomplished with regard to the development of the Guideline. The presentation started with outlining the role SAIs play in detecting and fighting corruption as emphasized in the framework of the Convention and the resolutions through conducting their regular course of work. Thus SAIs could:

➢ *Help ensure the utilization of public resources effectively and transparently and thus preventing the misuse of funds and potential corruption.*
➢ *Enhance public sector accountability and openness, aligning with UNCAC's goal of promoting transparency in government.*
➢ *Detect issues related to corruption and inefficiency in their reports, thereby supporting the enforcement of anti-corruption laws and policies.*

➢ *Maintain an effective approach to address corruption through collaboration with other anti-corruption bodies.*

The presentation also outlined that the Guideline is to be developed as a non-IFPP product with SAIs' Quality Assurance Level 2 with the objective of developing the Guideline to serve as:

➢ *An effective general SAI strategy, consistent with the public policy of its respective State regarding combating corruption.*

➢ *A database and a permanent register for SAI with all its international obligations stipulated in international documents.*

➢ *A database of human, material and financial needs to overcome the SAI's work challenges to achieve its vision, mission and strategic objectives in this regard.*

➢ *A statement of the SAI's most important practices and work challenges in conformity with the public policy of its respective State in combating corruption.*

Furthermore, it was illustrated that the Project Team composed of SAIs of Brazil, Russian Federation, Thailand, Guatemala, Morocco and Papua New Guinea has finalized developing the Guideline's detailed Project Proposal. Additionally, a Concept Note has been developed to outline the evaluation fields and detailed Project work plan as well as to assign initial tasks to the Project Team's member SAIs. The project team member SAIs are currently in the process of:

➢ *Developing good practices concerning the implementation of their obligations to the Convention and its related resolutions adopted by the Conference of the States Parties.*

➢ *Developing a survey to be disseminated to all INTOSAI member dealing and complying with the articles of the Convention and CoSP's resolutions.*

➢ *Identifying experts that could be referred to outside the WGFACML member SAIs.*

In conclusion, it was agreed that additional meetings are expected to be scheduled throughout the development process with the aim of endorsing the final version of the Guideline at the XXV INCOSAI in 2025.

Minutes of the 17ᵗʰ Meeting of
The INTOSAI Working Group on
Fight Against Corruption and Money Laundering
Abu Dhabi - United Arab Emirates
3-5 September 2024

INTOSAI

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Presentation 5: Guideline on "Supreme Audit Institutions' Anti- Corruption Efforts and Asset Recovery":

SAI Tanzania delivered a presentation with relevance to the Asset Recovery Guideline which was previously developed by both SAI USA and SAI Tanzania. The purpose of the presentation is to:

➢ *Link SAIs anti-corruption efforts and enhance coherence of products produced by the INTOSAI WGFACML as well as other organizations.*

➢ *Share knowledge about jurisdictional mandates and best practices on corruption, asset recovery and money laundering.*

The presentation gave examples to the professional products that could assist SAIs in fulfilling their mandate and their anti-corruption efforts in particular, such as:

➢ *INTOSAI Guideline on the Audit of Corruption Prevention.*

➢ *Guideline on the Audit of Corruption Prevention in Public Procurement.*

➢ *Guideline on Stolen Asset Recovery.*

➢ *SAI USA (Government Accountability Office (GAO)) audit on illicit financing. A document on the cooperation between SAIs and ACBs facilitated by the UNODC and UAEAA entitled "Enhancing Collaboration between SAIs and Anti-Corruption Bodies in Preventing Corruption".*

➢ *Fraud Examiners Manual issued by the Association of Certified Fraud Examiners.*

In the presentation, SAI Tanzania -as a member in all the 3 Guidelines' Development Project Teams- suggested that the Guidelines on "Corruption Detection and Investigation" and "Fighting Money Laundering" would complement and link with existing knowledge included in the Guidelines on "Asset Recovery" and other available knowledge. SAI Tanzania aims to collaborate with the 3 Projects' Team member SAIs to learn and share knowledge regarding their mandate related to auditing corruption and money laundering as well as performing asset recovery .

By the end of the valuable contributions of Project Team Leads on the ongoing Guidelines in addition to the familiarization of the Guideline on "Asset Recovery", a general discussion was offered on the progress achieved in Goal 1 of the Project Team Work Plan.

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Goal 2: Promoting Capacity Building of SAIs' Professionals in the Field of Fighting Corruption and Money Laundering:

A general discussion was offered on the progress of Goal 2 of the WG Work Plan and the relevant activities performed by the WG Secretariat in this regard.

Goal 3: Sharing Best Practices and Experiences of SAIs in the Field of Fighting Corruption and Money Laundering.

Three presentations were screened outlining SAIs' best practices and experiences in the field of fighting corruption and money laundering, as follows:

Presentation 1: Local Community Efforts for Fighting Against Corruption and Money Laundering in Oman:

SAI Oman delivered a brief presentation on its powers and objectives in relation to fighting corruption and money laundering which are to:

➢ *Protect the State's public funds as well as private funds managed or supervised by any of the entities subject to its audit (Audit of State, entities and Government – owned Companies or those in which it has 40% shares and all concessions).*

➢ *Prevent conflicts of interest and financial or administrative violations.*

➢ *Detect deficiencies or weaknesses in applicable financial and administrative laws, regulations and systems in force as well as recommend measures necessary for rectification and evaluate the performance of entities subject to its audit.*

➢ *SAI Oman is an autonomous legal entity.*

➢ *Financial & Administrative Independence-affiliated to His Majesty the Sultan of Oman.*

➢ *Review the State's draft final accounts and the entities' final accounts.*

In addition to its responsibility to review citizen's complaints on negligence or violation of laws and regulations by assigning the State Audit Institution the responsibility to examine and study citizens' complaints as stipulated under Article 10 of chapter Three of the Royal Decree No. 111/2011 stating that "State Audit Institution is concerned with examining and

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studying complaints received involving any neglect incidents or irregularities violating the law, regulations or any decisions applicable in accordance with the articles herein mentioned".

The SAI also enhanced transparency, sharing integrity promotion and establishing communication channels with community through some procedures including:

➢ *Establishing a department for community and an e-complaint portal launched to enable lodging complaints on any matter that any citizen feels that it should be investigated.*

➢ *Launching the first version of mobile application (SAIAPP) available for Google Play and Apple IOS users.*

➢ *Establishing a section for complaints which is a dedicated section to track and follow-up complaints received from citizens..*

➢ *Periodic awareness seminars for the community.*

➢ *Sharing concepts in newspapers and social media, including SAIs' role in implementing UN Convention against Corruption.*

➢ *Publishing awareness articles and news items related to the SAI's seminars in newspapers both in Arabic and English languages*

➢ *"Nazaha" (Integrity) Program on television and radio channels and "With Integrity We Elevate" Program.*

➢ *SAI's e-complaint portal.*

Presentation 2: *Best Practices and Experiences: General Comptroller of Accounts of the Republic of Guatemala:*

SAI Guatemala presented the main objectives of the General Comptroller of Accounts of the Republic of Guatemala with explanation of the role of:

❖ *Audit Director´s Office for Complaints Attention in the requirements department related to potential acts of corruption pointed out by:*

➢ *Civil society.*

➢ *Public Prosecutor´s Office.*

➢ *Jurisdictional bodies.*

➢ *Council of the Republic.*

➢ *The Office also attends to the alert reports issued by the Audit Director´s Office for Public Management Analysis and Early Warnings.*

❖ *Audit Director´s Office for Public Management Analysis and Early Warnings through fighting corruption by means of constant monitoring with the use of technology.*

Regarding Citizen Complaints Attention, it is worth mentioning that there is a direct participation of civil society when identifying a possible act of corruption in the managing of public resources, directly consistent with institutional strategies related to developing a corruption prevention program through the line of action: "Defining the means for specialized complaints", within a framework that prioritizes prevention.

Furthermore new practices were reviewed concerning managing quality for combating corruption program and the use of technology in fighting corruption through the System of Integral Monitoring –SIM by allowing the correct use of information managed by Ministry of Public Finance. This official information repository allows big data analysis as well as permits consulting and decision making using real time data.

Presentation 3: *The Efforts and Best Practices of the Oversight Bodies of the Arab Republic of Egypt and the Accountability State Authority in particular in the Field of Self-Reporting and Citizen-Reporting:*

The ASA of Egypt presented a general overview on its practices in the fields of self-reporting and citizen-reporting. It clarified that the Egyptian Constitution guarantees the citizen the right to file a complaint and that a number of State bodies, including the Accountability State Authority (ASA) are in charge of receiving and investigating complaints submitted by citizens about incidents of corruption or violations of laws.

❖ *First : In The Field of Self-Reporting:*

➢ *At the level of the Accountability State Authority: The ASA shall refer violations and corruption incidents discovered thereto during its various types of audit to investigation and law enforcement bodies. It receives complaints regarding auditees, verifies their validity and takes the necessary measures in this regard to ensure the prosecution of corruption. Also, the law regulates the mechanism for requesting the testimony of ASA members before investigation authorities regarding their audits and the conclusions of the ASA's reports on detecting corruption cases, or sourcing them as experts in some cases. The ASA is granted the jurisdiction to recommend reconsidering decisions issued on financial violations and holding negligent persons accountable, and the right to refer financial violations to the disciplinary trial. At the*

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same time, the ASA has the right to appeal decisions or rulings issued by disciplinary bodies..

➢ *At the level of the other Government bodies represented in Illicit Gains Department at the Ministry of Justice by receiving complaints, examining them, completing them and presenting them to the competent inspection and investigation bodies in addition to receiving taxpayers' files and financial disclosure statements of those subject to them and taking the necessary procedures towards implementing the disposal prevention orders issued by the inspection and investigation bodies.*

❖ *Second : In The Field of Citizen -Reporting:*

➢ *At the level of the Accountability State Authority: Citizens' complaints are received either via regular mail or email, or through the ASA's official website via a unified form with specific data and comprehensive of all important details to ensure the seriousness of the submitted complaint. All complaints submitted are examined through an organized series of procedures.*

➢ *At the level of the other Government bodies represented in 4 entities: The Government Complaints Portal of the Cabinet of Ministers, the Administrative Control Authority (ACA), the Administrative Prosecution and Anti-Corruption and Complaints Department of the Ministry of Justice. as they all receive complaints submitted by citizens, examine them, and refer them to the investigation authorities if they are proven to be true.*

Hence, implementing best practices in this area represents a strategic investment in enhancing trust between the government and citizens as well as achieving social and economic justice. Thus, sustaining the efforts exerted in this direction and developing innovative mechanisms that encourage effective engagement constitute the real guarantee for building a country free from financial and administrative scourges.

After enlighten the WGFACML by the insightful presentations on SAIs' best practices on self-reporting and citizen-reporting with regard to corruption and money laundering incidents, a general discussion was offered on Goal 3 of the WGFACML Work Plan.

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Second Day: Wednesday, 4ᵗʰ of September 2024

A video presentation was submitted from SAI Mexico on the progress of the Guideline on "The Audit of Whistleblowers Systems", which was displayed in the beginning of the Meeting's second day sessions.

Presentation: Guideline on "The Audit of Whistleblowers Systems":

Regarding this Guideline, a video was presented by SAI Mexico; the Project Team Lead, which included the Guideline's Status update which is intended to be developed as a non-IFPP product with Quality Assurance Level 2. The Guideline aims to assist SAIs' public auditors in reviewing Whistleblower Systems (policies and procedures) in accordance with their mandate through:

➢ *Providing a brief survey about the necessary elements of Whistleblower Systems.*
➢ *Providing information about typical risks and red flags.*
➢ *Sharing examples and good practices.*

It was noted that after holding a number of meetings with the Project Team member SAIs-SAIs Austria and Oman- the milestones of developing the Guideline were amended with the aim of finalizing it by June 2025. Hence, a Guideline's revised draft proposal was sent to the WG Secretariat to present the proposed project's milestones for review and approval by the WGFACML Chair as follows:

➢ *Developing a draft of the Guideline's proposal: August-October 2024.*
➢ *Developing of the initial draft of the Guideline: October-December 2024, thereafter the draft will be presented for comments for 45 days.*
➢ *Developing the final draft of the Guideline: March-June2025.*

Reviewing a Summary of the First Day's Proceedings:

The WGFACML Secretariat reviewed a summary of the first day's proceedings where it covered the activities related to the three Goals of the WG Work Plan and the progress accomplished thereof.

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Goal 3: Sharing Best Practices and Experiences of SAIs in the Field of Fighting Corruption and Money Laundering.

Several SAIs' representatives delivered PowerPoint presentations that expressed their SAIs' best practices and experiences in the field of fighting corruption and money laundering related to the Meeting's theme "Towards an Integrated Vision: Non-Governmental Community Efforts in Combating Corruption (Civil Society / Social Networks / Public Awareness)", as follows:

1. *SAI Egypt:* *Towards an Integrated Vision: Non-Governmental Community Efforts in Combating Corruption (Civil Society / Social Networks / Public Awareness):*

   SAI Egypt delivered its presentation on cooperation and integration between various effective entities, including governments, civil society organizations and citizens in the field of combating corruption.

   First: Civil Society:

   The role of civil society in combating corruption has been illustrated through the preventive role and remedial role, in addition to the experience of the Arab Republic of Egypt in the field of engaging civil society organizations in combating corruption in light of the Sustainable Development Goals and Egypt's Vision 2030 through the legal framework at the international level.

   Second: Social Media Networks:

   The role of social media networks in combating corruption has been illustrated through the preventive role and remedial role, in addition to the experience of the Arab Republic of Egypt regarding the role of social media networks in combating corruption through legal framework, with some anti-corruption campaigns and initiatives through social media networks in the Arab Republic of Egypt..

   ❖ *Third: Public Awareness:*

   The role of public awareness in combating corruption has been illustrated through understanding the danger of corruption, knowledge of rights and duties as well as promoting the culture of integrity, in addition to, the experience of the Arab Republic of Egypt regarding the role of public awareness in combating corruption.

2. *SAI Austria:* *Enhancing Transparency and Accountability: The Austrian Court of Audit (ACA) and the Public:*

SAI Austria presented the ACA's impact through a broad media coverage and public discussions, raising awareness on the topics of compliance and anti-corruption as well as the focus leading to increased attention. The ACA presents information via its website by publishing audit reports for credibility and transparency, also by inviting citizens to provide their audit suggestions, so the ACA has already published more than 20 audits carried out based on citizens' suggestions. About social media networks, there are Instagram , Facebook, Graphs, quotes by the President, news, highlights and facts about the ACA are also used to inform the public and especially the younger generation about the ACA. The ACA Podcast aims to inform everyone interested in the ACA's work in an easily accessible way. Finally, there are whistleblowers' protection, EU legislations, Internal Reporting Office, electronic reporting system and presenting information without revealing the reporting person's identity .

3. *SAI UAE:* *Society participation in preventing and combating corruption:*

SAI UAE delivered its presentation on SAI UAE's role in combating corruption, supporting the principles of accountability, transparency and integrity, promoting audit quality and monitoring the financial and operational activities of relevant entities.

The ACA strives to be one of the leading institutions in the field of Public sector financial audit at the international level, achieving professional excellence in performing audit functions and participating in improving corporate management and accountability in the public sector in addition to protecting public funds and enhancing capacity building of national workforce. In addition to societal power by enhancing the transparency of the public and promoting its contribution in decision-making processes, as well as citizens in their capacity as the first line of defense against corruption. By engaging citizens they can act as observers, holding institutions accountable and leading to stronger anti-corruption laws and legislations.

It was also highlighted that "Wajib" platform was a safe and secure channel that allows individuals to confidentially report incidents of administrative and financial misconduct where the concerned team will assess the case and recall them to gather more details (if

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necessary), Furthermore, enhancing integrity was performed through educational courses and curricula in educational institutions.

4. ***SAI Ukraine:*** *Contribution of the Accounting Chamber to the Fight Against Corruption in Ukraine:*

SAI Ukraine focused its presentation on types of audits conducted by the Accounting Chamber, Performance Audit, Compliance Audit and new types of audit represented in focus audit, audit of the implementation of the Accounting Chamber recommendations and decisions as well as evaluation of the social impact of these decisions and recommendations.

Ukraine proclaimed that protecting of an individual, society and the State from offenses, including corruption, is one of the directions of the National Security Strategy of Ukraine. In addition Ukraine proclaimed the principle of zero tolerance of corruption and pledged to ensure the effective operation of anti-corruption bodies.

Furthermore, the Accounting Chamber's tools to fight corruption by conducting audits on the management of public finances, government property and corporate rights that have financial implications on the State budget were presented (including the Specialized Anti-Corruption Prosecutor's Office), National Police of Ukraine, National Anti-Corruption Bureau of Ukraine, National Agency on Corruption Prevention, Economic Security Bureau of Ukraine and State Bureau of Investigation, as well as informing the legislative and executive authorities in addition to law enforcement agencies about the identified shortcomings and violations beside making recommendations and monitoring their implementation.

The Accounting Chamber, in case of detecting signs of a criminal or administrative offense, informs the law enforcement agencies and receives information from them on the measures taken. It has Memorandums of Cooperation and exchange information with law enforcement agencies.

Finally, the overall impact of the Accounting Chamber's audits on corruption prevention and the impact of the Accounting Chamber on the corruption prevention in the activities of certain audited entities were clarified. The Accounting Chamber also submitted proposals for cooperation in the field of corruption prevention with other SAIs including conducting parallel audits on the corruption prevention in general, conducting parallel

**Minutes of the 17th Meeting of
The INTOSAI Working Group on
Fight Against Corruption and Money Laundering
Abu Dhabi - United Arab Emirates
3-5 September 2024**

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audits of political parties financing and facilitating the exchange of experiences in the implementation of focus audits.

5. *SAI Tanzania: Memorandum of Understanding OnCooperation on Execution Of Statutory Mandate:*

SAI Tanzania delivered its presentation about parties in the MoU and their statutory mandate that defines the partnership between "the parties" to facilitate the coordination of efforts between two organizations in the area of Fight Against Corruption in the Public Sector.

The objectives and roles of the MoU were clarified including the status of the MoU, best interest of both parties, areas and aspects of cooperation, sharing data, information, knowledge, expertise and experiences, analysis of areas prone to corruption practices in public sector, funding of the operation in the MoU framework, joint technical team, settlement of disputes and period of their performance and execution including entry into force duration and termination.

Finally, in consideration of the foregoing MOU, the parties' competent authority have executed the MOU by signing it..

SAI Iraq made an intervention *inquiring about the mechanism of primitive analysis in tackling corruption activities. SAI Tanzania answered that the Prevention and Combating of Corruption Bureau (PCCB) collaborates with SAI Tanzania in this regard and this occurs when the PCCB contacts the OCAG of Tanzania requesting an audit to be conducted following an incident that has occurred and based on primitive information on such a corruption incidents.*

SAI Egypt made an intervention *in which H.E. Counselor/ Mohamed El-Faisal Youssef thanked the presenter, then highlighted that an MOU was signed for the purpose of collaboration between the ASA (SAI Egypt) and the Administrative Control Authority (ACA) since 2016. This collaboration is articulated in Egypt's Constitution which state the necessity of establishing such collaboration and coordination among the authorities concerned with fighting corruption in order to enhance transparency and integrity. In this constitutional framework, a National Committee was established to develop the National Strategy for Fighting Corruption. Hence, the third version of this Strategy was developed in 2023 following the two previous versions in this regard.*

This National Strategy outlines the executive and legislative framework for the joint efforts among ASA, ACA and all stakeholders involved with fighting corruption. These parties work in the framework of the National Strategy aligning with the constitutional articles organizing the relationship among such parties.

The ASA of Egypt, aligning with the National Strategy, performs executive and follow up roles. Thus, the ASA conducts executive audit tasks in addition to following up on the audited entities in relation to their compliance with laws and regulations. This serves as a means of detecting and combating corruption.

6. _**SAI France:**_ _**Engaging Civil society in the Work of the French Financial Jurisdictions:**_

SAI France's presentation on cooperation with civil society is concerned with both the Cour des Comptes and the Regional and Territorial Chambers of accounts (CRTCs) as well as strengthening links with citizen; one of SAI France 's priorities in 2025.

It was also underscored that the reporting methodology "A" responds to public expectations regarding general managers' integrity and their compliance with rules, supporting Chambers' programming to improve the way in which the regularity/integrity aspect of organic controls is taken into account, assistance to detect any shortcomings during an organic inspection and following-up on one of the received recommendation on GUID 5270 "Guideline for the Audit of Corruption Prevention": "The irregularities mechanisms reporting are considered a fundamental means of preventing, detecting and deterring corrupt actions, integrity breaches and inappropriate behavior", Also the key figures for the reporting platform and the citizens' platform 2023 Campaign were clarified.

Finally, engaging citizens in the controls by participation in public policy evaluations, interviewing any person who could contribute to a reasonable body of evidences, access to specialist experts or discussion groups and communicating as closely as possible with citizens.

Minutes of the 17th Meeting of
The INTOSAI Working Group on
Fight Against Corruption and Money Laundering
Abu Dhabi - United Arab Emirates
3-5 September 2024

INTOSAI

7. *SAI India:* *Towards an Integrated Vision: Non-Governmental Community Efforts in Combating Corruption (Civil Society Organizations / Social Media Networks / Public Awareness):*

SAI India delivered its presentation on government as an enabling factor by anti-corruption institutions, Central Vigilance Commission (oversight on investigation agencies), Lokpal (The Ombudsman to investigate corruption complaints), enabling legislations including Right to Information Act (2005) & The Whistle-blowers Protection Act (2011), transparency measures such as E-Governance and inviting the public to embed data e.g. Meri Sadak application, SAI of India including watchdog for accountability and synergies in fighting corruption, campaigns, Citizen's Charter, Right to Public service Act, and finally the Media. It was also highlighted that communities' vigil represented in collective bargaining including Bhagidari (citizens, groups, resident welfare associations, market and traders associations), school development and monitoring committees, vigilance committees on the public distribution system and self help groups, community feedback including surveys e.g. State transparency report and complaints monitored through portals, finally complaints on social networks. All this have been clarified through NGOs and various means by transparency organizations e.g. Association for Democratic Reforms, surveys: e.g. Transparency International India (ITI) and pressure group: e.g. Praja, a NGO working on Urban Governance.

Two case studies were also presented,, the first is Right To Information Act that asserts the citizen's right to knowledge, not just once every five years, but every single day, and the second is Social Audit including Mazdoor Kisan Shakti Sangathan's (MKSS) campaign in addition to an act for establishing social audit to guarantee legal rights-based employment (MNREGA).

Finally, harnessing non-governmental efforts at SAI India via complaints, Audit Advisory Board, working closely with other law-enforcement agencies and synergy with social audit.

8. *SAI China:* *The Role of Private Companies in Fighting Against Corruption in China:*
SAI China delivered its presentation on the Chinese government that encourages growth in private sector and prioritizes anti-corruption by establishing systems to prevent and combat it at its source.

It was also explained how private companies fight and prevent corruption by enhancing audit oversight, building compliance systems, incorporating anti-corruption into performance evaluations, utilizing technology to detect corruption, fostering an integrity-based culture and collaborating with external partners.

It was also explained how the Chinese Government Supports anti-corruption through a business-friendly environment, an improved legal framework and an enhanced anti-corruption function at SAI China. The National Audit Office of China plays a significant role by providing Guidelines for internal audits and assisting private companies to develop their anti-corruption capabilities.

By learning from international best practices, China aims to strengthen the audit role in combating corruption for the whole society.

9. **SAI Czech Republic:** **SAO role in fighting fraud:**

SAI Czech Republic started its presentation with a focus on the role of auditors in detecting fraud in their SAI as follows:

➢ *SAO´s auditor is committed to reporting on the circumstances that might indicate the possibility of fraud or abuse to the competent law enforcement body (prosecutors, the Police).*

➢ *The auditor needs to be familiar with applicable laws and regulations in regard to reporting, communication and documentation of indications or fraud suspicions.*

➢ *Auditor should be able to obtain legal advice on issues regarding indications of fraud.*

SAI Czech Republic thereafter emphasized the materiality of audit findings, that results for instance from formal errors, inefficiency, ineffectiveness, uneconomic conduct, lack of internal controls, failure to follow the Guidelines or even reach the extent of the criminal act.

The impact of such findings could be divided into:

➢ *Long-term impact including legislative changes as well as changes in auditors' procedures.*

➢ *Immediate impact including notifications of breaching budgetary discipline and criminal notifications.*

SAI Czech Republic elaborated with regard to its legal obligation of cooperation with other law enforcement authorities as they are committed to report breaches of budgetary discipline and facts indicating that a criminal offence has been committed in addition to their obligation to comply with requests from law enforcement authorities.

The best practices of SAI Czech Republic were shared, most notably the professional education of auditors, agreement on mutual cooperation with the Prosecutor General's Office, seminars on budgetary discipline with the Ministry of Finance and international cooperation with SAIs and European Public Prosecutor´s Office (EPPO) - 2024.

The presentation then discussed the means of enhancing SAI's work as follows:

➢ *Enhancing SAI's legal background through supporting the mandate's execution, protection and enhancement as well as supporting external processes related to national law system.*

➢ *Cooperation with academia, non-governmental organizations and key stakeholders.*

➢ *Promoting transparency through publishing audit reports.*

10. *SAI Malaysia: Roles and Collaboration of Governmental and Non-Governmental Organizations in Combating Corruption:*

SAI Malaysia started its presentation with an overview of its role in conducting external public audit (financial, performance and compliance) and reporting findings to Parliament and the Public Accounts Committee to ensure government accountability. This role was further enhanced through the amendment of Audit Act in July 2024, which will granted SAI Malaysia broader powers and responsibilities aimed at strengthening the audit framework and enhancing transparency and accountability in the public sector.

The speaker highlighted SAI Malaysia's role in detecting and preventing fraud through financial, compliance and performance audit. These audits help identify red flag indicators that may signal fraud, guide improvements in financial management and strengthen internal controls. Based on the audits conducted by SAI Malaysia, the findings are reported to Parliament. Such recommendations may lead to policy changes,

improved internal control, updated Standards of Procedures and when necessary further investigations by law enforcement agencies.

The presentation then delved into SAI Malaysia's collaboration with NGOs to enhance anti-corruption efforts and strengthen accountability and transparency. The most notable way of communicating with NGOs is through the Auditor General Dashboard (AGD), which is a digital platform that makes audit reports and findings accessible to the public, including NGOs and civil society groups. SAI Malaysia uses the AGD to organize training session and workshops for public sectors including NGOs, fostering a culture of integrity and improving financial management and anti-corruption practices across sectors. This initiative ensures transparency and robust public audit, creating a framework for reducing corruption and improving governance.

The presentation concluded with examples of collaborating activities with NGOs in Malaysia which are involved in diverse areas such as anti-corruption policies, good governance, human rights and environmental issues.

11. **SAI Austria:** **Cost-Transparency in Government Advertising:**

SAI Austria delivered a presentation on its recently implemented project entitled "Cost-Transparency in Government Activities" That highlights a media corruption incident. The presentation addressed the scandals of public officials especially at the federal level who direct public funds towards media advertising that is of questionable use in exchange for a favorable media coverage either of themselves or of their political parties by big media outlets in Austria.

Accordingly, the government adopted some legislations since 2012 through issuing the Act on media transparency which obliged all State entitites within the mandate of SAI Austria to report remunerations paid for media advertisments in addition to being published by the Austrian Communications Authority while setting clear conditions on the advertisment itself as well as its content so that it is not used for favourable purposes.

In this context, SAI Austria had conducted audits on three ministries with a focus on the compliance with the act of media transparency within the organisation, planning and realisation of and expenditures for advertisments, media campaigns and media cooperations. The findings for the years 2019-2021, included:

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> *Lack of communication strategy and defined processes for relevant advertising procedures as well as lack of auditing expenditures in decentralized ministries.*

> *A 60% of its expenditures thereof were directed to only ten of the biggest media corporations in Austria.*

> *With a focus on specific campaigns, it was found that the general necessity, communication targets and target groups were not either partly or fully determined, in addition, the need for information was not documented.*

The presentation afterwards included some examples for the findings in the 3 ministries and was concluded with the key recommendations made as remedies for such findings. These included:

> *Establishing ministry-wide communication stragegies to determine the scope of action, targets, target groups, themes, channels, responsibilities, etc.*

> *The need for information and principles of sound financial management stipulated by the Constitution – efficiency, effectiveness and economy – need to be safeguarded.*

12. **SAI Tanzania:** *Exploring Forensic and Special Audits within SAIs:*

SAI Tanzania delivered a presentation with a focus on exploring Forensic and Special Audits within SAIs. The presentation tackled the concept of corruption and the reality that some forms of corruption cannot be audited such as bribes or commissions. Hence, there might not be an evidence condemning such acts.

The presenter explained the importance of Forensic and Special Audits as a means of enhancing the engagement of civil society organizations in detecting and fighting corruption.

13. **SAI Thailand:** *Engaging Citizens and Fostering Trust: Effective Approaches for Public Corruption Reporting:*

SAI Thailand delivered its presentation with an overview of its role in public corruption reporting through financial, compliance and performance audits, detecting and reporting corruptions incidents, raising public awareness and supporting good governance.

SAI Thailand illustrated the landscape of public corruption reporting where it was emphasized that SAI Thailand audits any flagged case and if fraud or corruption is suspected, the case is to be transferred to the National Anti-Corruption Commission, the Election Commission or other competent agencies for further investigation. Additionally, SAI Thailand has exerted efforts to promote societal participation by opening various channels to receive complaints as a means of enhancing citizens' trust and encouraging citizen to report on corruption incidents.

The presentation also demonstrated the significant role of citizens'-reporting in detecting corruption incidents and thus fostering accountability and a culture of integrity. It contributes to a reduction in corruption levels.

SAI Thailand strengthens citizen engagement via social media platforms, partnerships with CSOs and anti-corruption agencies, and media outreach. Digital channels ensure accessible reporting, while collaborations improve information sharing and investigation efficiency. The Press Secretary and Spokesman team coordinates press briefings, disseminates audit findings, and addresses media inquiries, fostering transparency and trust.

The presentation also addressed the challenges in building trust in the reporting system such as fear of retaliation, mistrust in authorities, and limited public awareness. To overcome these challenges, SAI Thailand proposed strategies including ensuring transparency and accountability in the reporting process, implementing robust protection measures for whistleblowers, and providing feedback and updates to reporting citizens on the status of their complaints to foster the public's trust in the reporting system.

SAI Thailand concluded the presentation with examples of successful citizen-reporting cases of corruption through social media platforms.

14. **SAI India:** _**SAI India's Experience Related to Public-Private Partnership "PPP":**_
    SAI India delivered a presentation on Public-Private Partnership projects with the aim of adding value and sharing knowledge to the WG especially in relation to the Guideline under development in this regard.

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SAI India highlighted 6 risks associated with PPP projects through its experience in modernizing and restructuring the Delhi Airport as illustrated in the CAG of India's audit report published in 2012 as well as the CAG 's report on deferment of premiums in BOT projects published in 2022.

1. *Being engaged with the vendor in the main concession agreement, the government's space to drive a bargain on subsidiary agreements gets constrained.*

   While the government approved a concession period of 30 years and possible additional 30 years for operating Delhi Airport based on "mutual agreement and negotiations", these caveats were removed and thus granting the Special Purpose Vehicles' (SPV) the sole right to operate a field airport for 60 years according to terms that were frozen in 2006. Lands were passed for SPVs for commercial exploitation at a token amount while its commercial value was 150 times higher.

2. *Government's failure to guard itself against the erosion of promoter's risk at its own cost and more important, at the cost of its citizens.*

   The SPVs were allowed to charge fees from passengers and these internal accruals essentially reduced the promoters' contribution to a mere 27% against the contracted one of 100%.

3. *Accounting risks requiring accounting solutions.*

   Roads are owned by the government and are typically recorded as assets in the accounting books. However, a BOT (Build, operate, transfer) project will not be recorded as an asset on the ground that there are no funds invested and that the road is owned by the SPV to exploit during the concession period. Such a gap needs an accounting solution.

4. *Shrinking competition leads to monopolies.*

   In 2013, the act regarding the right to fair compensation and transparency in land acquisition, rehabilitation and resettlement made land acquisition more expensive. Since PPP were green field projects, land became an essential factor and projects became re-scoped where only companies with deep pockets could survive this stress leading to a monopoly like the airport incident.

5. *The moral hazard resulting from granting significant post-contract concessions surpass contractual remedies.*

Some of the PPPs might be subject to pressures due to circumstances beyond the SPVs' control like for instance the change in the economy where mining sector gets out of favor because of its environmental loss. The PPP contracts provide remedies should the demand falls below a threshold. The moral hazard, however, comes from granting significant post contract concessions that surpass the contractual remedies. The premium is what the concessioner pays the government in BOT projects from the toll it collects. The CAG report on deferment of premiums published in 2022 showed that the government offered an optional one time premium deferment to a number of stressed projects. However, these projects were so stressed that the contracts had to be terminated. The government then extended the benefit of premium deferment to all of its delayed BOT projects. The SPVs managed to benefit from that without proving that these projects were stressed for reasons beyond their control.

6. *Strategic risks: Given the long-time horizon of PPPs and the dynamic changes in the socio-economic environment, especially in a developing country like India, it is difficult to forecast future risks before allocating them equitably and optimally.*
PPP should not be an off budget funding mechanism for reliable infrastructure. It should be like this to provide cost effective and quality public services.

15. *SAI Russian Federation: Pioneer approaches of the Accounts Chamber of the Russian Federation to fostering culture of integrity by improving anti-corruption measures: practical cases and methods of developing anti-corruption competencies (a pre-recorded video):*

SAI Russia started its presentation by thanking the WG Chair and member SAIs on their work. Then SAI Russia went through their hosting of the BRICS 4th Meeting where they addressed corruption stating that all exerted efforts thereto aim at improving efficiency in public administration systems which cannot be achieved without fighting corruption. SAI Russia then started sharing their experience in fighting corruption. SAI Russia acts within the framework of the established legal mandate. SAI Russia addresses the areas most susceptible to corruption which are public procurement, construction and federal property management while giving a special attention to the audit of IT-Sphere, cost of digitalization of public administration services and the implementation of national goals. Such national goals aim at ensuring sustainable economic development, social

development and improving the quality of citizens' lives. In 2023, SAI Russia introduced the Guidelines for corruption risk identification and assessment. SAI Russia is now forming digital data bank, as a prospective audit tool intended to show what corruption risks ministries and other public entities may face, what public institutions need to pay attention to when drawing up plans for implementing national goals and using of subsidies. The Guidelines not only take into account innovations of domestic law but also the best anti-corruption practices of foreign public institutions while considering the provisions of INTOSAI Guideline for the audit of corruption prevention (GUID 5270), as well as the expert capabilities of leading Russian Universities. The Guideline is based on a systematic methodology as it does not identify corruption violations only but also conducts a comprehensive analysis of corruption risk management at the audited entity. In addition, SAI Russia's Guidelines provide specific definitions for "corruption risks", "corruption risk indicator", "corruption risk factors" and other key terms on corruption.

Additionally, SAI Russia has recently completed an online recording to present Guidelines for corruption risk identification and assessment to the international audit community that is intended to be posted on the U-INTOSAI digital platform.

SAI Russia also developed a report on the effectiveness of anti-corruption measures in public institutions, using digital data analysis tools (PolyAnalyst) and neural networks where anti-corruption plans of all ministries and public entities were analyzed.

An Open Discussion:
Remarks by SAI USA (GAO):

SAI USA' representative thanked each of SAI Egypt for the efforts exerted in chairing the Working Group, SAI UAE for its kind hospitality while hosting the 17th WGFACML Meeting and the WG member SAIs for their efforts in the field of fighting corruption and money laundering.

SAI USA's representative made some remarks in the context of the discussions held during the Meeting on SAI USA's practices in the field of fighting corruption and money laundering as well as citizens' participation in this regard. The remarks focused on the Forensic Audit and Investigative Service mission team which audits federal programs for fraud, waste, abuse and corruption by examining systemic weaknesses in the

programs while focusing on risks (fraud risks, abuse risks). They conduct audits using data analytics and investigative techniques to illustrate risks. The key tool of which is a Framework for Managing Fraud Risks in Federal programs. This document was published in 2015 to provide leading practices for federal managers to strategically manage fraud risks, with an emphasis on prevention. The Framework is also used by SAI USA auditors as criteria when evaluating agencies' fraud risk management efforts. The Framework 4 components:

1. _Committing to combat fraud by creating an organizational structure capable of managing fraud risks._
2. _Assessing risks to determine a fraud risks profile._
3. _Developing a strategy with specific control activities to mitigate assessed fraud risks._
4. _Monitoring the strategy to adapt activities with the aim of improving fraud risks management._

The US GAO has also developed an Antifraud Resource in the form of a website to serve as means of deconstructing fraud, explaining and creating a conceptual fraud model while providing examples and cases that could be used to better understand fraud and its impacts.

SAI USA's representative invited the attendees to view both the Framework for Managing Fraud Risks in Federal Programs and the Antifraud Resources for a better knowledge of the US GAO practices in this regard.

She also referred to the FraudNet service the US GAO provides for citizens, through which they could contact the US GAO for reporting potential fraud cases allegations.

Nomination of the host SAI for the 18th WGFACML Annual Meeting:

SAI Poland delivered a speech expressing its interest to host the 18th INTOSAI WGFACML Meeting in 2025. Afterwards, it was approved that SAI Poland will host the 18th Meeting to be held in 2025.

A Brief on the Meeting' Recommendations and Closing Remarks:

H.E. Counsellor/ Mohamed El-Faisal Youssef; President of the Accountability State Authority of Egypt, Chair of the INTOSAI WGFACML and INTOSAI First Vice President, delivered the Meeting's closing speech where His Excellency emphasized

the importance of the WGFACML's annual meeting as it represents an exceptional dialogue platform to share experiences and expertise as well as unify efforts to build an integrated global system to combat the scourge of corruption which drains the capabilities of nations and undermines the pillars of states.

H.E. also praised the rich and fruitful discussions that took place during the Meeting on the increasing challenges in combating corruption and money laundering as well as effective methods to reinforce control mechanisms and ensure the application of integrity and transparency standards in all institutions, which enhanced the understanding of the importance of international cooperation in confronting these dangerous phenomena.

His Excellency addressed the importance of the Meeting's theme, which is to explore the means of achieving an integrated vision to combat corruption by promoting the role of civil society and non-governmental organizations. Furthermore, he stressed that civil society organizations constitute a solid front against corruption and a pivotal force in promoting transparency and accountability, which enhances the ability of societies to address this phenomenon and reduce its effects. Accordingly, H.E. noted that the integration of these efforts with the strategies of governments and official institutions is the cornerstone of building a comprehensive and effective anti-corruption system.

**Counsellor/ Mohamed El-Faisal Youssef** expressed his appreciation for SAI UAE for its exerted efforts in hosting this event and for providing a perfect environment for discussing such important topics. In this context, H.E. congratulated SAI Poland for its selection for hosting the 18th WGFACML Meeting.

**His Excellency** emphasized that the fight against corruption and money laundering is a joint responsibility that should be shouldered by everyone. All member SAIs are pledged to exert more efforts and relentless work towards achieving such a noble goal. Additionally, H.E. thanked all participants for their valuable contributions that have enriched the Meeting through which the Meeting's recommendations are drawn where the most important of which are:

❖ *Promoting Community Engagement and Cooperation between SAIs and Civil Society, through:*
  ➢ *Establishing Dialogue Platforms to allow SAIs and civil society to exchange experiences and information on anti-corruption practices.*
  ➢ *Activating Exchange Programs between SAIs and civil society organizations in order to enhance capacities and share best practices.*
  ➢ *Building Confidence which is the foundation to encourage constructive dialogue and the exchange of experiences.*
  ➢ *Launching Joint Initiatives between SAIs and civil society, such as launching joint awareness campaigns or developing accessible mechanisms for corruption reporting.*
  ➢ *Taking into consideration the differences in systems and jurisdictions in different countries, we work to apply standards in combating corruption through the joint efforts of the WGFACML members SAIs by expanding the scope of judicial, legal and social techniques to raise public awareness of their work, which is carried out through the Working Group's products.*
❖ *Utilizing the Power of Social Media Platforms:*
  ➢ *Breaking the Silence through utilizing social media networks as a powerful platform to detect corruption and enhance public debate on accountability and transparency.*
  ➢ *Fostering Civic Engagement to mobilize the public and engage them in anti-corruption efforts.*
  ➢ *Setting up Interactive Awareness Campaigns on social media platforms in multiple languages, aiming to spread the anti-corruption culture and promote community engagement.*
  ➢ *Developing Smart Applications to facilitate citizen-reporting on corruption incidents and following up on the investigations' results and thus promoting transparency and accountability.*
  ➢ *Promoting legislative measures to empower citizens' monitoring of the implementation of government policies, particularly welfare schemes, through platforms/tools like social audits.*
❖ *Raising Public Awareness:*
  ➢ *Developing sustainable public awareness programs targeting various society segments, including youth and students.*

➢ *Utilizing Diverse Media Tools to spread anti-corruption messages in an innovative and attractive manner.*
➢ *Enhancing public awareness on corruption practices and their substantial impact on communities.*
➢ *Cooperation with social media influencers and public figures to initiate awareness campaigns regarding public responsibilities toward combating corruption and money laundering.*

H.E. Counselor/ Mohamed El-Faisal Youssef concluded the annual meeting emphasizing that incorporating the efforts of civil society, social networks and public awareness into anti-corruption strategies is an integrative approach which leads to achieving tangible results by enhancing transparency, accountability and engagement as well as enables us to build more just and integral societies.