

Guideline on “Corruption prevention and fighting including Stolen Asset Recovery Initiative”



Task of Subgroup 2 of the INOSAI- Working group:

**To prepare a draft of an INTOSAI-Guideline
on “Corruption prevention and fighting
including Stolen Asset Recovery Initiative”**



Members of Subgroup 2: Representatives of the SAIs of

- **Czech Republic**
- **Indonesia**
- **Iraq**
- **Malaysia**
- **Poland**
- **Germany (chair)**



Prearrangement of subgroup 2 during the 5th meeting of the INTOSAI-Working group in Prague in September 2011.

Decision on

- schedule for the preparation of the guideline**
- list of topics**
- parallel analysis and evaluation of the topics until the first subgroup-meeting**



1st meeting of subgroup 2 in Malaysia, February 2012

Decision on

- detailed structure of the guideline
- contents of each chapter
- allocation of the chapters to the member-SAIs



Chapter	Title	SAI
1.1	Objective and purpose of the guideline	Germany
1.2	Role of the SAIs in the fight against corruption	Poland
1.3	Limitations of SAI-activities	Poland
1.4	Definition of corruption	Poland
1.5	Reasons for Corruption	Poland
1.6	Reference to glossary	Germany
1.7	Applicability of the guideline	Germany
1.8	Laws and regulations	Czech Republic
2.1	Organization	Germany
2.2	Risk assessment and risk analysis	Germany
2.3.1	Segregation of duty including the principle of 4 eyes	Malaysia
2.3.2	Personnel rotation and job rotation	Malaysia
2.3.3	Supervision	Malaysia
2.3.4	Decision making	Indonesia
2.3.5	Role of internal review regarding corruption prevention	Iraq
2.3.6	Cooperation with other institutions involved in fighting against corruption	Iraq
2.3.7	Human capital including sensibilization and training of employees	Indonesia
2.3.8	Code of Conduct	Indonesia
2.3.9	Precautions in public procurement	Iraq and Czech Republic
2.4	Monitoring	Germany



2nd meeting of subgroup 2 in Germany, June 2012

Detailed discussion of

- the structure of the guideline**
- input for each chapter given by the member-SAIs**

and

- consolidation of the input into a draft-guideline**



2nd meeting of subgroup 2 in Germany, June 2012 (cont´d)

Decisions made:

- Segregation of the topic “Stolen Asset Recovery”**
- Presentation of the draft-guideline during the 6th meeting of the INTOSAI WGFACML**



6th meeting of the INTOSAI-Working group in Sopot, October 2012

- Presentation of draft guideline to the working-group-members
- Request for review and comments until the end of 2012
- Decision on further procedure



Proposed next steps

- January/February 2013

- Evaluation of input/comments from other working-group-members

- February 2013

- 3rd meeting of subgroup 2 in Indonesia for final processing and completion of the second guideline

March/August 2013

- Process for the development of an ISSAI



**Thank you very much
for your attention!**

