



**INTOSAI**

# NEWSLETTER

**INTOSAI WORKING GROUP ON  
FIGHT AGAINST CORRUPTION  
AND MONEY LAUNDERING**

**ISSUE 5 | JUNE 2025**



**INTEGRITY AND  
TRANSPARENCY  
IN THE DIGITAL AGE**



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## 1. Introduction:

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In light of the increasing challenges facing societies around the world, corruption and money laundering are among the greatest obstacles to achieving sustainable development and social justice. These phenomena undermine trust in institutions, weaken economies, and hamper efforts to achieve integrity and transparency. From this perspective, our Newsletter serves as a specialized platform that highlights the latest innovations and global trends to fight these scourges, with a focus on technical and regulatory solutions.

The Newsletter seeks to provide distinguished content that combines in-depth analysis with practical implementations, including some important initiatives, scholarly articles to exchange ideas and insights among the working group's member SAs, and recent activities and events in this field, all to enhance joint efforts towards a more honest and transparent future.



We invite you to read this issue and participate in this journey, as we seek together to uncover new dimensions in the fight against corruption and money laundering, and to build a world where rights are preserved and justice is upheld.





## 2. Changes in Status:

**Speech by Counsellor / Mohamed El-Faisal**  
**Youssef, president of the Accountability**  
**State Authority**  
**Chairman of WGFACML**



Ladies and Gentlemen, Members of the INTOSAI Working Group on Fight Against Corruption and Money Laundering,

It is my pleasure to welcome you to the fifth issue of our newsletter, which serves as an important platform for highlighting our concerted efforts in addressing the challenges of corruption and money laundering, and to reaffirm our unwavering commitment to integrity, transparency, and accountability.

Today, the role of Supreme Audit Institutions has become more difficult and complex than ever before, particularly with the continuous evolution of corruption methods and cross-border money laundering techniques, which pose a real threat to the stability of both national and global economies.

Within our Working Group, which includes a featured spectrum of audit institutions worldwide, we remain committed to pursue developing our oversight tools, enhancing international cooperation, and knowledge Sharing. We firmly believe that integration among national and international audit bodies and activating ongoing communication channels are the key to success in our battle against corruption and money laundering.

In this context, I call upon you all to continue innovating and adopting modern auditing methods, to harness technological advancements, and to develop practical guidance materials that support the oversight endeavors of our member SAIs and enable them to perform their duties with efficiency and professionalism.

Finally, I would like anew to express my sincere appreciation and gratitude to all of you for your sustained efforts and fruitful cooperation, along with my best wishes for success in achieving the common goals that unite us.

**Counsellor / Mohamed El-Faisal Youssef**  
**President of the Accountability State**  
**Authority**  
**Chair of the INTOSAI Working Group on**  
**Fight Against Corruption and Money**  
**Laundering**  
**First Vice-Chair of INTOSAI**

### 3. News in Brief:

#### The 17<sup>th</sup> Meeting of the Working Group on Fight Against Corruption and Money Laundering in Abu Dhabi, United Arab Emirates, chaired by the Accountability State Authority – Egypt



Under the chairmanship 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 17<sup>th</sup> WGFACML Meeting was held in Abu Dhabi - United Arab Emirates during the period from the 3<sup>rd</sup> to the 5<sup>th</sup> of September 2024, with the presence of a select group of officials and experts in the field of fighting corruption and money laundering from around the world, and with the participation of the WGFACML member SAls.

Counsellor/ Mohamed El-Faisal Youssef opened the meeting with a speech in which he emphasized the importance of international cooperation in fighting corruption and money laundering, highlighting the vital role played by civil society and non-governmental organizations in promoting transparency and accountability.

The president of the Accountability State Authority also emphasized the importance of leveraging social media and awareness campaigns to build a strong anti-corruption front and enhance communities' ability to confront this phenomenon.



The meeting's theme focused on achieving an integrated vision to fight corruption through community efforts, particularly the role of civil society and social networks in raising awareness and fighting corruption. This was following the proposal presented by the Accountability State Authority as the main theme of the annual meeting, which received a broad response from various participating SAls.

Discussions addressed ways to develop modern tools and methods and enhance



cooperation between governmental and non-governmental entities to achieve this goal, through a review of several presentations on the meeting's main theme.

The meeting also featured a presentation of the working group's achievements, including the development of guidelines, the organization of training courses, and the exchange of knowledge and expertise among SAIs. Progress made in the working group's work plan (2023-2025) was also presented, and global best practices in fighting corruption were discussed, specifically in the area of self-reporting and citizen reporting of corruption crimes.



### **Meeting Recommendations:**

Based on the presentations and contributions made during the meeting, which addressed topics and ideas of great importance, the working group reached some recommendations, as follows:

#### First: 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 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 WG-FACML 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.

#### Second: 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.

#### Third: 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 innovatively and attractively.
- Enhancing public awareness of 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.

#### **Nomination of the host SAI for the 2025 WGFACML 18<sup>th</sup> Annual Meeting:**



The SAI of Poland delivered a speech expressing its interest in hosting the 18<sup>th</sup> Annual Meeting of the Working Group in 2025. It was agreed that the SAI of Poland will host the 18<sup>th</sup> Meeting, scheduled for 2025.

Finally, H.E. Counsellor/ Mohamed El-Faisal Youssef; President of the Accountability State Authority of Egypt, 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 auditing 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 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 to host the 18<sup>th</sup> 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.

### The 16<sup>th</sup> Steering Committee Meeting of the INTOSAI Knowledge Sharing and Knowledge Services Committee (KSC SC) in Nairobi-Kenya



The INTOSAI Knowledge Sharing and Knowledge Services Committee (KSC), chaired by H.E. Mr. Girish Chandra Murmu, the Comptroller & Auditor General (CAG) of India and KSC Chair (at this time), convened its 16<sup>th</sup> Steering Committee Meeting in Nairobi, Kenya, on 14 October 2024. The meeting was attended by KSC SC members, observers, and partners. The meeting brought together delegations of approximately 30 members from SAIs, including the Accountability State Authority as Chair of the INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML).

FCCA Ms. Nancy Gathungu, CBS, Auditor-General of Kenya delivered the opening remarks at the meeting. She emphasized that knowledge sharing is essential for SAIs to remain relevant and stated, "Knowledge sharing accords SAIs with many advantages such as innovation, efficiency, better decision-making, and cost savings." She further noted, "Together we can navigate the stormy waters of our different





environments," underscoring the importance of collaboration in addressing global challenges faced by SAIs.

In his opening remarks, H.E. Mr. Girish Chandra Murmu expressed gratitude to the Auditor General of Kenya for hosting the event. The CAG highlighted the committee's progress under the Strategic Development Plan of the IFPP, noting that at the upcoming INTOSAI Governing Board meeting, they would seek approval for GUID 5101 and 4 non-IFPP documents. The CAG emphasized that "it is important that Working Groups stay focused on timely completion of their planned outputs under the KSC Operational Plan."

The CAG also highlighted the launch of the updated INTOSAI Community Portal, designed to enhance collaboration and access to key resources. Proposing a regular review of KSC's work, the CAG stated that "SAI India will prepare a white paper on optimizing KSC efforts." The CAG also reminded the committee that "sharing knowledge is about creating learning processes, not just exchanging information," calling for continued commitment to knowledge dissemination, capacity building, and innovation in public sector auditing.



The INTOSAI General Secretariat (GS) provided updates on key developments and activities of the INTOSAI General Secretariat in 2024. The INTOSAI GS's ongoing efforts to support Goal 3 of INTOSAI were emphasized. Various initiatives, including the collaboration on the Global Project on SAI Independence, participation in the UN's Climate Global Call, and the successful hosting of INTOSAI meetings in different formats, were highlighted. Additionally, the key partnerships and events, such as the UN/INTOSAI Symposium on SDG 13 and the establishment of the Network of INTOSAI Communication Officers, were also mentioned.

KSC working groups provided updates on their respective activities, including knowledge development, knowledge sharing, and capacity-building efforts, among them is the presentation of the Working Group on Fight Against Corruption and Money Laundering (WGFACML), where SAI Egypt presented an update on the seven non-IFPP guidance documents being developed by WGFACML. An overview was also provided on promoting capacity building of SAIs' professionals and sharing best practices and experiences in the field



of fighting corruption and money laundering, as well as engaging in international cooperation between WGFACML and International Agencies.

In the discussions on the new INTOSAI Strategic Development Plan (SDP) 2023-28, several key initiatives aimed at improving the quality and accessibility of guidance for SAIs were emphasized. INTOSAI's Guidance documents (GUIDs) are essential in promoting high-quality auditing practices that contribute to better governance, financial accountability, and transparency in the public sector globally. By providing comprehensive, standardized frameworks for auditing, these documents help strengthen the work of SAIs and ultimately support the public interest. However, in the new SDP, no project for the development of a new INTOSAI Guidance document (GUID) has been taken up. Instead, 'G' initiative has been taken up for developing a better approach to providing guidance on public audit issues to the INTOSAI community.

#### **Update on KSC Activities:**

- KSC Goal Chair Allocation: The allocation of INTOSAI revenues for KSC activities was discussed, with each working group being allotted an additional €500 for 2024.
- Launch of INTOSAI Community Portal: SAI India officially announced the launch of the updated INTOSAI Community Portal, which integrates collaboration tools and provides enhanced accessibility to knowledge resources. This portal is

expected to play a pivotal role in fostering global collaboration among SAIs

- Venue of the 17<sup>th</sup> and 18<sup>th</sup> KSC SC Meetings: SAI India has offered to host the 17<sup>th</sup> KSC SC Meeting on 12 September 2025, in Hyderabad, India. SAI India, as the KSC Chair, further requested the members of KSC SC to convey their interest in hosting the 18<sup>th</sup> meeting of KSC SC in 2026.

In his closing remarks, the CAG of India expressed gratitude to all participants. The CAG emphasized the need for ethical practices in the creation of KSC knowledge products, urging all Working Groups to “avoid any form of plagiarism and ensure that due credit is given for all sourced content.”

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#### **The Accountability State Authority of Egypt hosted the 78<sup>th</sup> Meeting of the INTOSAI Governing Board**



The Accountability State Authority, headed by Counsellor/ Mohamed El-Faisal Youssef, hosted the 78<sup>th</sup> meeting of the Governing



Board of the International Organization of Supreme Audit Institutions (INTOSAI), held in Cairo in October 28, 2024, to strengthen international partnerships and discuss pressing auditing issues.

Representatives of supreme audit institutions (SAIs) from various member states, along with a select group of international experts and specialists in the fields of accounting and auditing, participated in the meetings. The events included specialized sessions aimed at discussing the current challenges facing supreme audit institutions, enhancing their role in achieving transparency and good governance.

Counsellor/ Mohamed El-Faisal Youssef, President of the Accountability State Authority, stated that this INTOSAI meeting holds special significance in terms of the substantive and procedural management of the INTOSAI's activities. He emphasized, "This meeting represents a pivotal event for our SAI, coming after a long journey spanning more than eight decades of achievements. This event also paves the way for Egypt to host the INTOSAI General Assembly for the second time in October 2025, following the first in 1995."

The ASA President praised INTOSAI's role as a leading international organization, despite the tremendous developments and radical changes the world is witnessing. He added in his opening remarks, "Our shared commitment to strengthening our strategy and our ability to meet challenges with a

spirit of cooperation, innovation, and initiative constitutes the starting point for the ASA of Egypt to prepare for the organization's next presidential term, by investing in the tremendous achievements already made."

The Governing Board meeting, held in Cairo, included many topics, most notably the INTOSAI GB chair report on the organization's activities and future plans, in addition to reports from Goals Committees, along with discussions on emerging issues and recent developments in the fields of accounting and audit.

The meeting resulted in the adoption of motions presented by the INTOSAI leadership and INTOSAI's bodies. Also, the 78<sup>th</sup> Governing Board meeting also featured a roundtable of INTOSAI's Regional Organizations, which was facilitated by the President of INTOSAI, the SAI Brazil, and revolved around the topic "Experiences of the Regional Organizations – emerging issues and partnership with INTOSAI". The report "Navigating Global Trends. Future Implications for Supreme Audit Institutions", which was prepared by the Expert Group of INTOSAI's Supervisory Committee on Emerging Issues (SCEI) led by the SAI Brazil, provided the backdrop and basis of the discussions on trends that are already and will most likely be impacting the work of SAIs. In this context, The trends highlighted by the Regional Organizations were in particular "Digital Transformation of Governments and Society", "Climate Change and the Triple Planetary Crisis",



"Rising Inequalities", "Global Migration" and "Erosion of Trust in Institutions", "Economic challenges and debt", and the "widening demographic gap".



#### Key decisions taken by the Governing Board:

- Approval of the Rules of Procedure for INCOSAI XXV, thereby laying the ground for the upcoming Congress of INTOSAI to be held in Sharm El-Sheikh in October 2025;
- Approval of the amended Terms of Reference of the INTOSAI Future Award to be conferred to an INTOSAI member SAI for future-oriented approaches, achievements and contributions in the framework of INCOSAI XXV;
- Adoption of the INTOSAI Brand Guidelines;
- Approval of the SCEI Global Trends Report;
- Taking note of the progress on implementing the Strategic Development Plan (SDP);
- Approval of the appointment of Mr Hilal Huseynov (SAI Azerbaijan), Mr Faizy Mansoury (SAI Tanzania) and Ms Archana Shirsat (IDI) as new members of the Forum for INTOSAI Professional Pronouncements (FIPP) as of 1 January 2025;
- Approval of GUID 5101 (Guidance on Audit of Information Security) developed by SAI India as the project lead and President of the INTOSAI working group "IT Audit";
- Approval of six documents developed under the quality assurance procedure for documents not included in the INTOSAI Framework of Professional Pronouncements by the following INTOSAI working groups: "Public Debt", "IT Audit", "SDGs and Key Sustainable Development Indicators" and "Audit of Extractive Industries";
- Approval of the formation of the new INTOSAI working group "Follow-Up Audits", to be chaired by the SAI of Malaysia, under the Knowledge Sharing Committee (KSC);
- Approval of the change of chairmanship of the INTOSAI working group "Impact of Science and Technology on Audit" from the SAI UAE to the SAI Egypt;
- Taking note of the creation of JURISAI.

At the end of the meetings, Counsellor/ Mohamed El-Faisal Youssef emphasized that the Authority's hosting of this session highlights Egypt's commitment to strengthening its international standing and supporting SAIs in line with transparency and good governance standards. He expressed his hope for fruitful discussions and successful deliberations that will contribute to advancing transparency locally and internationally.





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**Holding the international webinar "Combating Corruption" as part of the Integrity Webinar Series sponsored by the Pacific Association of Supreme Audit Institutions (PASAI)**



The SAI of New Zealand, in partnership with speakers from the Serious Fraud Office (SFO), organized a webinar titled "Combating Corruption" on Thursday, December 5, 2024, as part of the Pacific Association of Supreme Audit Institutions (PASAI) Integrity Webinar Series.

The session began with a welcome address from Mr. John Ryan, Auditor General of New Zealand and Secretary-General of the Pacific Association of Public Auditors (PASAI). The session provided an overview of the main topic of the session, combating fraud in the public sector, with a focus on how to address fraudulent cases within government institutions. The session featured a panel of experts in this field.

Mr. John Ryan indicated that the session would address a range of topics related to the risks posed by fraud and how to address them, in addition to providing practical solutions and real-life examples. The

importance of developing oversight systems and achieving transparency within government agencies to reduce fraud was also emphasized.

During the session, it was highlighted that New Zealand does not have legislation specifically dedicated to combating fraud, which distinguishes it from some countries that have established comprehensive anti-fraud laws. Rather than a comprehensive law, fraud is addressed within a set of other laws governing criminal behavior in New Zealand. It was also emphasized that the lack of a specific legal definition of "fraud" in New Zealand hinders some legal action that can be taken in this regard. Therefore, the definition of fraud is an important point that needs to be clarified in new legislation or future amendments.

Although New Zealand does not have a comprehensive anti-fraud law, some countries, such as the United Kingdom, have enacted comprehensive legislation. For example, the UK Fraud Act 2006 addresses all types of fraud-related offenses under one umbrella. It has been emphasized that this type of legislation contributes to simplifying legal procedures and providing judicial authorities with a comprehensive legal framework to combat fraud more effectively. Future focus should be placed on developing anti-fraud legislation, highlighting the importance of a comprehensive and precise definition of "fraud" in New Zealand legislation. This will facilitate more effective enforcement of the law and allow the judiciary to take



appropriate action against those involved in fraud cases. The New Zealand Serious Fraud Centre (SFO) is currently working to raise awareness and provide legal tools to combat fraud, indicating ongoing efforts to develop a stronger legislative system.

The Office of the Auditor-General (OAG) is a key government body involved in investigating fraud cases across the public sector. The SFO and the OAG also collaborate to ensure effective coordination in tracking and investigating fraud cases.

During the session, the need for a unified fraud risk management model across all government agencies was discussed. The idea is to standardize investigation and reporting procedures and jointly assess the maturity of fraud risk management across government agencies. This model will be developed with the assistance of the Anti-Fraud Center, which focuses on training agencies on best practices for fraud monitoring and reporting.

The risks that can arise when there is a high level of trust in leaders within organizations were also highlighted, especially in situations where others are unlikely to question their actions. It was also emphasized that the negative effects of fraud extend beyond financial losses; it can also significantly impact the public sector's reputation. When corruption or fraud is discovered in a government institution, public trust in government institutions can be severely damaged. This, in turn, can lead to a loss of trust from citizens or even

funders, potentially impacting the effectiveness of government policies and weakening community support for public sector programs and initiatives. The importance of ongoing training for public sector employees on how to recognize fraud and how to handle suspicious cases was emphasized. Training is an effective tool for raising awareness and educating employees on how to act when fraud is discovered. It is also essential to raise awareness among employees within the organization about potential risks and how to prevent them. An ongoing awareness campaign must be launched about fraud and the role of each individual in combating it.

As a final axis, the role of technology as a tool to combat fraud was addressed, highlighting the importance of modern technology in detecting fraud, such as the use of data analytics to track financial transactions and analyze suspicious patterns. These tools can help detect any fraud attempts early. It was emphasized that public sector information systems can be a powerful tool for improving internal control and preventing fraud. These systems can record and track transactions in real time, enhancing transparency and helping to preserve public funds.



### Session Recommendations:

- Emphasize the importance of having checks and balances within organizations, especially at senior levels, to ensure that fraud or corruption does not occur. The need for a strong control system to ensure transparency was also emphasized.
- Challenges arise from high trust in some individuals within organizations. This trust can lead to lax auditing of those in senior positions. Speakers highlighted the importance of having checks and balances even in these cases.
- Emphasize the importance of raising awareness within organizations about the risks associated with fraud. Combating fraud must be part of the organizational culture, and employees must be trained and educated on how to address such incidents.
- The importance of cooperation between various government agencies to combat fraud. This cooperation must include the effective exchange of information. The

role of the Serious Fraud Office (SFO) in providing training and support to government agencies was also highlighted.

- The importance of modern technologies in combating fraud and their role in facilitating fraud detection, such as the use of artificial intelligence and data analytics to analyze suspicious patterns in government transactions.
- The need to utilize available resources and cooperate with the Serious Fraud Office (SFO) to obtain appropriate training and support.

In a final remark, the need to initiate conversations and raise awareness among individuals working in government institutions about the issue of combating fraud was emphasized, noting the importance of collective participation among all individuals and stakeholders to ensure the protection of the public sector from fraud. It was noted that further discussions will be held soon on how to improve cooperation between various agencies and how to unify efforts to combat fraud across government institutions.

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### 4. Articles:

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## Enhancing Collaboration between Supreme Audit Institution and Anti- Corruption Agencies: Lessons learnt From Tanzania

*Dr. Frank E.C Sina (PhD)\**

### 1. About Tanzania

Tanzania is one of the East African countries vested with stunning landscapes, rich culture, and iconic tourist attractions, including the majestic Mount Kilimanjaro, Africa's highest peak, to the expansive plains of the Serengeti. It is a home to the world-renowned Great Migration, and Tanzania offers a unique blend of natural beauty and vibrant heritage. With a current population of approximately 65 million, Tanzania is one of the most populous countries in Africa and a major tourist destination in the world. It operates under a unitary presidential democratic republic system, where the President serves as both the head of state and government. The country's governance structure is further supported by a multi-party parliamentary system, reflecting a stable political environment.

Tanzania's economy is classified as lower-middle-income, with a Gross Domestic Product (GDP) of around \$75 billion. The

economy is diverse, with agriculture, mining, and tourism being key contributors. In recent years, Tanzania has made significant strides in infrastructure development, energy production, and social services, which have collectively bolstered economic growth. Despite these advancements, the country continues to grapple with challenges related to corruption and financial crimes. The government has intensified efforts in combating these issues, but corruption remains a significant impediment to development and poverty reduction. The country's ranking on international anti-corruption indexes reflects ongoing challenges, with Transparency International placing Tanzania at 94<sup>th</sup> out of 180 countries in its Corruption Perceptions Index (CPI) for 2023.

The fight against corruption in Tanzania is spearheaded by several key bodies, including the Prevention and Combating of Corruption Bureau (PCCB), the National Audit Office of Tanzania (NAOT), these institutions play a crucial role in investigating and prosecuting corrupt practices, promoting transparency, and ensuring the proper use of public resources. Recent initiatives have focused on enhancing the capacity of these institutions and fostering greater public awareness and participation in anti-corruption efforts. In this article an expose of the current collaborative framework is shared and lessons from the existing framework are

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discussed as an insight to other similar organisations to follow the suit <sup>(1)</sup>.

## **2. Overview of the Entities**

The National Audit Office-Tanzania (NAOT) and the Prevention and Combating of Corruption Bureau (PCCB) are among key oversight and monitoring institutions within the accountability framework of the country. Whereas the effective Supreme Audit Institution promotes and enhances transparency, accountability, and predictability of government performance, Anti-corruption Authorities are essential for promoting good governance, protecting human rights, fostering economic development, and preserving the integrity of institutions. Their role is critical in combating corruption and building more transparent, accountable, and just societies. The Controller and Auditor General (CAG) is one of the Constitutional Authorities of the United Republic of Tanzania. He is established under Article 143(1) of the Constitution of the United Republic of Tanzania, 1977 (hereinafter 'the Constitution'). The CAG is the Head of the National Audit Office of Tanzania (NAOT) which is recognized under sections 20(1) and 20(2) (a) of the PAA as the Supreme Audit Institution of the United Republic of Tanzania. The CAG's mandate is provided for under Article 143(2) of the Constitution

and further elaborated under sections 5 (c), 9, 10, 11, and 12 of the Public Audit Act, Cap. 418 (hereinafter 'the PAA'), and other legislations including the Public Finance Act, Cap. 348, the Local Government Authority Finance Act, Cap. 290, the Public Audit Regulations, GN. 47 of 2009 (hereinafter 'the Public Audit Regulations') and the Public Finance Regulations, 2001.

Under Article 143(2) (c) of the Constitution, the CAG is mandated to examine, inquire into and audit the accounts of the Government of the United Republic, the accounts managed by all officers of the Government of the United Republic and the accounts of all courts of the United Republic and the accounts managed by the Clerk of the National Assembly. Under Section 5(c) and Part IV of the PAA, the CAG is mandated to undertake various kinds of audits to public Organizations, including Financial and Compliance Audit (Section 26 of the PAA), and Performance Audit (Section 28 of the PAA). Further, the CAG is also mandated to undertake compliance audit, including procurement audit.

Among audits conducted by the NAOT are special and forensic audits, which usually contain Suspicion of Fraud, mismanagement, and other corrupt practices. CAG conducts these audits at its discretion or upon request by legal organisations or persons, including the PCCB. Upon conclusion of these audits, CAG usually shares such reports with PCCB even when the same are requested by other bodies or authorities. PCCB uses audit reports for investigations, and where

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<sup>(1)</sup>-The views, opinions, and interpretations expressed in this paper are solely those of the author and do not necessarily reflect the official policies or positions of NAOT nor PCCB. Any conclusions or recommendations made in this paper are the author's own and do not represent the ideas or views of the institution.



tenable, calls NAOT auditors to clarify issues during investigations and testifying in courts as witnesses for the Republic, where the reports are tendered.

The PCCB is a Law Enforcement Agency vested with the powers to prevent, investigate, educate, and prosecute all Corruption offenses within the United Republic of Tanzania. These powers are exercised in the public and private sectors. Section 7 of the Prevention and Combating of Corruption Act, Cap.329 (PCCB Act) vests the PCCB with the powers to: examine and advise the practices and procedures of public, parastatals, and private organizations; facilitate the detection of corruption or prevent corruption and secure the revision of methods of work or procedure which appear to add to the efficiency and transparency of the institution concerned; cooperate and collaborate with international institutions, agencies or organizations in the fight against corruption.

PCCB uses audit reports to prevent corruption as per section 7(a) and (c) or investigate subject to the directions of the Director of Public Prosecutions, prosecute offenses as provided under section 7(e) of the PCCB Act, and other offences involving corruption. Further, PCCB has a crucial role under section 45 of the PCCB Act to establish and maintain a system of collaboration, consultation and cooperation with law enforcement agencies and other national authorities within the United Republic engaged in investigation and prosecution.

### 3. Collaboration Frameworks

PCCB and NAOT have been collaborating in various spheres since PCCB was established. The collaboration was put into a legal framework when the Public Audit Act was enacted in the year 2008. The Act under section 27 requires persons working on behalf of CAG to report suspicion of fraud or related offences to CAG. CAG is required to study the matter and communicate the incidents reported by his subordinates to investigative organs and serve a notice to the Director of Public Prosecutions (DPP).

Investigative organs are required to investigate the matter within 60 days and report their findings to DPP for a determination of tenability of such matter for criminal prosecutions. In case the same is not tenable in law, DPP is obliged to notify the CAG and recommend alternative measures of redress. CAG may apply the measures recommended to pursue and enforce alternative measures of redress as recommended by the DPP against the audited entity.

Following this enactment, several consultative actions on how best the two organisations can collaborate have been undertaken. Among these actions is the conclusion of the Memorandum of Understanding (MoU) between NAOT and PCCB on the 18th December 2017. The MoU was revised and updated on 17<sup>th</sup> December 2020 and now focuses on improving collaboration particularly in execution of special audits, information sharing and capacity building among its officers. Following this, a joint



implementation plan was developed and approved by the Heads of these Institutions and a Liaison Officers working group was appointed.

#### **4. Existing Collaboration Practices**

NAOT and PCCB complement each other's work. The societal value of NAOT as a Supreme Audit Institution and its contribution can be easily evidenced through successful investigation, prosecution of cases originating from audit findings and the recovery of mismanaged public resources by authorities charged with responsibility to do so including PCCB. PCCB on the other hand depends on the audit reports as indicators of red flags for corrupt practices, required expert evidence for cases of occasioning loss to specified organisations.

NAOT communicates suspicions of wrong doings that it comes across during the conduct of audit or that are noted after completion of audits specifically forensic and special audits to PCCB. The latter is obliged to undertake investigations within 60 days (about 2 months). Upon completion of the investigations are communicated to the Director of Public Prosecutions (DPP) for him to determine appropriate legal actions including prosecutions of suspects of wrongdoing. NAOT auditors frequently appear as expert witnesses in cases emanating from audit findings.

The two organisations are part of the national, regional, and international coordination and cooperation bodies involved in the prevention and fight against corruption and enhancing accountability.

Officers of these organisations frequently hold meetings to discuss key issues noted that affect working relations and how best they can work together to achieve their strategic objectives (the Technical Teams and Liaison Officers Meetings).

Both organizations usually invite experts from the above-mentioned bodies for capacity building to its officers particularly in areas of their mandate and technical expertise. NAOT usually shares information regarding audits conducted (apart from those requested by PCCB) if they have indication of corrupt practices and may be subjected to in-depth investigations.

The two organizations are working to develop a joint Standard Operating Procedures (SoPs) with the aim of documenting existing practices of collaboration for consistency, predictability and sustainability. SoPs will provide for how the officers in field can actually work together to enable the organisations achieve the desired objective mindful of statutory frameworks governing their affairs with particular focus on the areas of execution of audit and investigation mandate, information sharing and capacity building. SoPs will complement the existing framework.

#### **5. Key Lessons Learned for Effective Collaboration**

While there are still several areas for improvement within the existing from collaboration framework between Tanzania's Supreme Audit Institution and the Anti-Corruption Agency, the progress realised gives some lessons for an ideal



collaboration between similar institutions in other jurisdiction. Key lessons learnt include:

### **5.1 Successful collaboration requires a strong and well organized Collaboration Framework**

As discussed above, the collaboration between the National Audit Office-Tanzania (NAOT) and the Prevention and Combating of Corruption Bureau (PCCB) is significantly strengthened by a robust legal and institutional framework. The Public Audit Act of 2008 provides a solid legal foundation for this partnership, which is further reinforced by the Memorandum of Understanding (MoU) signed in 2017 and revised in 2020. A well-defined framework such as this present in Tanzania ensures that both organizations have a clear understanding of their roles, responsibilities, and the processes for collaboration, facilitating a systematic and structured approach to their joint efforts.

### **5.2 Leadership Support and Emphasis on Collaboration**

The strong support from the highest levels of leadership, including the President of the United Republic of Tanzania her excellence Samia Suluhu Hassan has been an important factor that has contributed towards deepening of the existing collaboration between NAOT and PCCB. The President's emphasis on the importance of these institutions working together sets a clear tone from the top, encouraging cooperation and the resolution of challenges at all levels. This leadership-driven mandate has empowered the CEOs

of both organizations to prioritize collaboration, ensuring that their respective officers are aligned with the overarching goal of combating corruption and enhancing accountability. This generally send a clear message that for SAI and Anti-Corruption Bureau to work together and achieve their common objectives, there must be not only political will but actual support from the top leadership which cascades to lower level Officials.

### **5.3 Existence of Regular Feedback and Working Sessions**

Officers from PCCB and NAOT regularly hold feedbacks and working sessions which have been instrumental in maintaining a productive partnership between NAOT and PCCB. These sessions provide a platform for both organizations to share information, discuss ongoing issues, and strategize on more effective approaches. The iterative feedback process enables the identification and resolution of challenges, ensuring that the collaboration remains dynamic and responsive to emerging needs. While these meetings and sessions may require financial resources, their presence saves an importance role in bolstering technical level collaboration at field levels.

### **5.4 Presence of Dedicated Liaison Officers**

The appointment of dedicated liaison officers has proven to be a critical element in the success of the collaboration between NAOT and PCCB. These officers act as essential conduits for information sharing, ensuring that communication flows smoothly between the two organizations. Their role in expediting the resolution of





issues and facilitating coordination at the operational level has been key to achieving timely and effective outcomes. Appointment of such officers need to be meticulously done to ensure such officer are reasonably senior, have deeper understanding of the two organisation processes and command respect among peers.

### **5.5 Provision of Financial Resources for Joint Capacity Building**

The allocation of financial resources, particularly through initiatives like the Building Sustainable Anti-Corruption Tanzania (BSAAT) program, has been fundamental in supporting the joint efforts of NAOT and PCCB. These resources have enabled both organizations to invest in capacity building and regular meetings, which are crucial for enhancing the skills and knowledge of their officers. This signify a key lesson that, effective and effective collaboration require financial resources to enable officers frequently meet, share knowledge and conduct other joint operations .This financial backing ensures that the collaboration is not only sustained but also continuously improved, with both organizations benefiting from shared learning and development opportunities.

In summary, the collaboration between NAOT and PCCB is a testament to the importance of a well-organized framework, strong leadership, regular communication, dedicated personnel, and sufficient financial support. These elements, when combined, create a vigorous foundation for a

successful partnership that significantly contributes to the fight against corruption and the promotion of accountability in Tanzania.



**The Artificial Intelligence Indicator in the Comptroller General of the Republic of Chile**

### **Introduction**

Artificial intelligence (AI) has begun to play a crucial role in public oversight, especially in the area of state procurement, where transparency and efficiency are top priorities. The Comptroller General of the Republic of Chile (CGR), as a pioneering institution in Latin America, has led the way in implementing AI tools that significantly reduce verification times for public purchases. With over 850 public organizations in Chile relying on the ChileCompra platform to meet their needs for products and services, the CGR collaborates with this platform to obtain data and ensure compliance with procurement regulations. This collaboration and the development of an AI-based risk indicator have transformed the CGR's audit processes, allowing it to detect irregularities and prevent fraud more effectively.

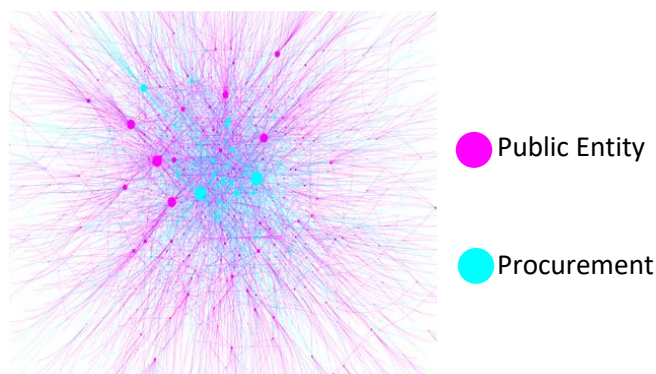
### **The Artificial Intelligence Indicator input in planning Audit**

The AI-based risk indicator was developed by CGR's "Data Center and AI" unit to facilitate and streamline public procurement audits. This system verifies that purchase orders registered in ChileCompra match the declared business activities of each supplier.



For example, if a municipality opens a bid to procure cleaning supplies and the winning bid is from a company whose registered activity is selling computers, the AI system flags this mismatch. This allows CGR to perform additional checks, as this situation could indicate possible irregularities, such as a lack of experience or even a fraudulent scheme. CGR accesses this updated information through the Internal Taxes Service (SII), which records the economic activities of each company in Chile. Thanks to this tool, public procurement analysis times have been reduced from five months to only 16 days, improving the accuracy and efficiency of the auditing process.

#### **Relationship Supplier – Public Entity (Buyer)**



Moreover, the AI-based risk indicator is not only crucial for audits but also serves as a vital resource for planning units across Chile. This indicator is shared with these units to provide them with insights and an additional input when deciding which entities to audit. By using the data derived from the AI analysis, planning units can identify areas of higher risk, prioritize their audits effectively, and allocate resources efficiently. This strategic utilization of AI in planning enhances the overall oversight of

public procurement, fostering a proactive approach to managing potential issues before they escalate.

AI in this area addresses several types of risks that affect transparency in public procurement. These include potential fraud, administrative or legal irregularities, and lack of expertise. AI detects cases where companies lacking required capabilities may win bids and identifies suppliers operating outside their fields of expertise. Additionally, AI facilitates early detection of irregularities that could compromise the quality of products or services, promoting greater transparency in public administration.

#### **Conclusion**

The CGR's experience in using AI for public procurement oversight highlights the critical role of technology in promoting transparency and accountability. This development not only enables a faster and more effective audit process but also sets an example for other oversight agencies in the region that may wish to implement similar technologies. The CGR's experience underscores the potential of AI as a tool for combating corruption and enhancing public administration in Latin America, positioning Chile as a regional leader in the integration of AI in government audit functions.



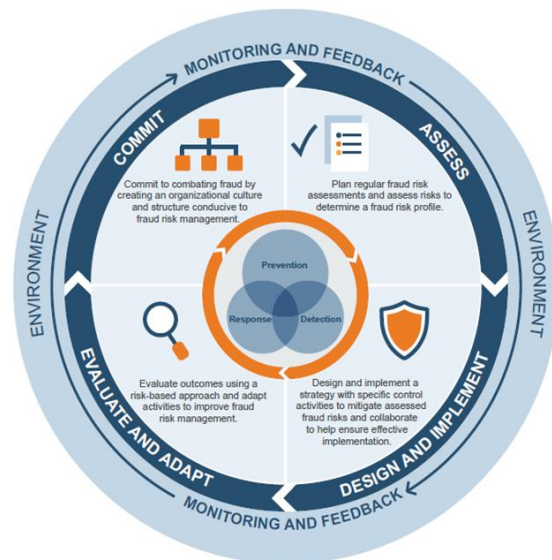
**Antifraud Tools Can  
Illuminate Corruption,  
Money Laundering, and  
Other Illicit Finance Risks  
U.S. Government  
Accountability Office (GAO)**

As government auditors, many of us have encountered the challenges of auditing the interconnected nature of the financial crime ecosystem. Audits of corruption-related issues often unearth issues related to fraud against public programs, and vice versa, as well as money laundering and asset recovery, among others. Therefore, tools and approaches aimed at identifying and mitigating risks in one area of financial crime can be effective in addressing related issues. In this article, SAI USA (U.S. Government Accountability Office (GAO)) explores how its framework for managing fraud risks in federal programs, and a key related resource, have been helpful in examining risk areas, such as money laundering and national security interests, among others.

### GAO's Framework for Managing Fraud Risks in Federal Programs

Nearly 10 years ago, GAO identified leading practices for managing fraud risks and organized them into a conceptual framework called the Fraud Risk Management Framework (FRF) to help managers combat fraud and preserve integrity in government agencies and

programs.<sup>(1)</sup> The approach aligns with other such frameworks.<sup>(2)</sup> The FRF encompasses control activities to prevent, detect, and respond to fraud, with an emphasis on prevention. It also addresses structures and environmental factors that influence or help managers achieve their objective to mitigate fraud risks. In addition, the FRF highlights the importance of monitoring and incorporating feedback, which are ongoing practices.



Source: GAO. | GAO-15-593SP

Since GAO issued it in 2015, the FRF has guided program managers in developing and implementing proactive fraud risk management. This approach helps facilitate

<sup>(1)</sup>- GAO, *A Framework for Managing Fraud Risks in Federal Programs*, [GAO-15-593SP](#) (Washington, D.C.: July 2015).

<sup>(2)</sup>- For example, "A Guide for Managing for Fraud in Public Bodies," International Public Sector Fraud Forum, February 2019, and The Committee of Sponsoring Organizations of the Treadway Commission 2013 Internal Controls Framework, 2016 and 2023 guidance, which help organizations address fraud risk management controls, among other key internal control areas.



a program's mission and strategic goals by ensuring that taxpayer dollars and government services serve their intended purposes.

GAO has also applied the FRF as criteria in numerous audits across a variety of federal programs and operating contexts to assess efforts to manage fraud risks. This work not only identified key fraud risks, such as those related to eligibility and identity, but also risks in the areas of corruption, money laundering, abuse, and national security, among others.

For example, in 2020, GAO issued reports on the fraud and other risks associated with opaque ownership structures in two separate programs, using the FRF as audit criteria. GAO's analysis of the U.S. Department of Defense's (DOD) contracting found that some companies doing business with DOD have opaque ownership structures that may conceal who owns, controls, or benefits from the company. We identified fraud and national security risks to DOD from opaque ownership, such as ineligible contractors receiving contracts and foreign firms receiving sensitive information through U.S.-based companies. In one example, an ineligible foreign manufacturer illegally exported sensitive military data and provided defective and nonconforming parts that led to the grounding of at least 47 fighter aircraft. We recommended that DOD include contractor ownership in its department-wide fraud risk assessments. In January 2022, DOD provided GAO with completed action plans

and other evidence of steps it took to mitigate fraud risks associated with opaque ownership structures among its contractors.

In the second report, we examined similar issues within the U.S. civilian aircraft registry that maintains information on about 300,000 civil aircraft and their owners. Information from the registry can help investigators combat illegal activities, such as drug trafficking or purchasing an aircraft as part of a money-laundering scheme. The U.S. Federal Aviation Administration (FAA) manages the registry. It generally relies on self-certification of registrants' eligibility and does not verify key information. GAO found risks associated with FAA not verifying applicant identity, ownership, and address information. Moreover, GAO determined that the registry is vulnerable to fraud and abuse when applicants register aircraft using opaque ownership structures that afford limited transparency into who is the actual beneficial owner (i.e., the person who ultimately owns and controls the aircraft). GAO identified U.S.-registered aircraft associated with a narcotics trafficking cartel, a potential trade-based money-laundering scheme, and a businessman linked to corrupt activities and misappropriated assets from the Malaysian sovereign wealth fund, among others. GAO made 15 recommendations to FAA, including that it collect and verify key information on aircraft owners, undertake a fraud risk assessment of the registry, leverage information-technology

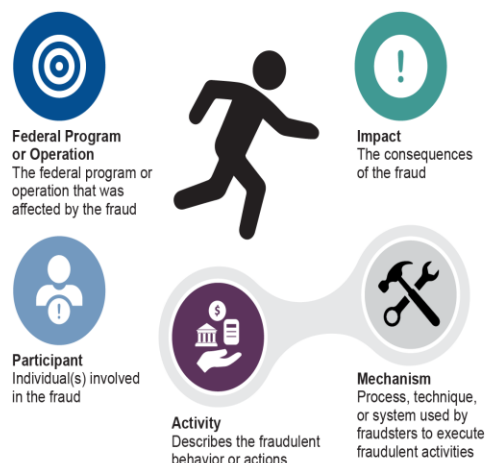




modernization efforts to develop data analytics approaches for detecting registry fraud and abuse, and formalize coordination mechanisms with law-enforcement agencies. In March 2022, FAA gave GAO its fraud risk assessment document and antifraud strategy, and in 2024 provided evidence of necessary changes to its data system that facilitates our recommended types of data analytics. Multiple recommendations remain open, and GAO continues to monitor FAA's progress.

### GAO's Antifraud Resource

More recently, in 2022, GAO developed a web resource to help federal officials and the public better understand and help combat federal fraud. GAO's Conceptual Fraud Model is the source for the content found throughout this [Antifraud Resource website](#).



Source: Antifraud Resource (gaoinnovations.gov). | GAO-24-107122

This model also helps promote a common understanding of fraud and systematically organizes the key characteristics commonly

found in fraud schemes that affect the federal government. It includes examples of federal programs or operations that were affected by fraud schemes and all types of fraud scheme participants, activities, mechanisms, and impacts. Further, the model uniquely demonstrates the full complexity of fraud relationships that affect the federal government, such as how fraudsters use mechanisms to execute fraud activities and key connections to other illicit activities, such as money laundering and corruption.

As these resources highlight, antifraud tools can help illuminate other risks, such as abuse and corruption, as well as facilitate better understanding of mechanisms, participants, and impacts of such wrongdoing. As illicit activity becomes increasingly interconnected, so must be our audit approaches in understanding, preventing, detecting, and responding to these risks in government programs and operations.



### **HOW TO PRESERVE THE IMPORTANT ROLE OF THE SAI IN THE FIGHT AGAINST CORRUPTION UNDER MARTIAL LAW**

**Yelyzaveta Pushko-Tsybuliak**  
**Member of the Accounting Chamber, Ukraine**

In 2023, in the global Corruption Perceptions Index conducted by the anti-corruption organization Transparency



International, Ukraine showed improvement in the fight against corruption. With 36 points, Ukraine ranked 104th out of 180 countries. This improvement of indicators was recognized as one of the best results in the world for 2023.

At the same time, Russia's aggression against Ukraine, which has been going on for almost three years, does not completely eliminate corruption risks, but instead makes their consequences even more burdensome for general security, society, and the economy.

Despite the security threats, the Accounting Chamber of Ukraine did not suspend its activities for a single day. We pay special attention to areas related to filling the budget and using assistance from international partners, monitoring the effectiveness of financing for security, defense, and infrastructure restoration. Also, the contribution of our institution to fighting corruption and promoting the disclosure of facts containing signs of corruption is important, in particular, in the context of ensuring the transparent use of external financial resources.

The adaptation of audit processes in accordance with the International Standards of Supreme Audit Institutions (ISSAI), and taking into account the best practices of the European Union member states, has contributed to improving the quality of our audit reports both in classical

audits and based on the results of new forms of control for us.

For example, in 2024, for the first time, we carried out a comprehensive analysis of the impact of recommendations provided by the results of various audits over several years to institutions in a certain area (law enforcement and anti-corruption) on social processes and systemic changes. An audit in the format of a focus study is also being "tested," which makes it possible to respond quickly and pointwise to the solution of a particular problem.

On general, our institution has significant, diverse capabilities to effectively counteract corruption risks.

OPPORTUNITIES OF THE ACCOUNTING CHAMBER TO FIGHT AGAINST CORRUPTION	
CONDUCT	audits and other control measures, in particular, in the field of law enforcement and anti-corruption activities
DETECTS	facts with signs of corruption offenses and corruption risks
INFORMS	the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, law enforcement and anti-corruption bodies on the revealed facts
INTERACTS	with law enforcement and anti-corruption agencies, through the exchange of information
DEVELOPS	based on the results of the audits, recommendations to eliminate corruption risks
CONTROLS	implementation of its recommendations and informs the society and the Verkhovna Rada of Ukraine about the result
PROMOTES	improving the work of state institutions, providing high-quality public services, which reduces corruption risks in these areas

During audits, auditors examine the presence of anti-corruption programs in the audited entities, their thoroughness and implementation. The auditors also evaluate the internal efforts of institutions to respond to the identified risks and prevent their occurrence in the future.



#### The Impact of the Accounting Chamber on the Prevention of Corruption in the Activities of Certain Objects of Control

Checking the availability of an anti-corruption program

Assessment of identified risks, including corruption

Verification of corruption risk assessment

Assessment of the response of the objects of control to the identified risks.

Assessment of the actions of the objects of control to prevent risks

functions and cannot determine or classify the violation.

#### Limitations of the Accounting Chamber in the fight against corruption:

- does not have judicial functions, although they are available in some of the world's Supreme Audit Institutions
- does not carry out operational and investigative functions, therefore it relies solely on the data obtained during audits
- can only inform law enforcement agencies about the signs of detected violations, but does not have the right to recognize and qualify such violations

The list of audited entities that can be audited by the Accounting Chamber also includes specially authorized entities in the field of preventing and combating corruption. We assess the effectiveness and compliance of their activities with the declared tasks, identify internal risks, and determine whether anti-corruption bodies respond in a timely and comprehensive manner to signals and information about corruption coming from external sources, such as the public.

#### Conducting all types of audits of specially authorized entities in the field of preventing and combating corruption

Prosecutor's offices (including the Special Anti-Corruption Prosecutor's Office)

National Anti-Corruption Bureau of Ukraine

National Agency for the Prevention of Corruption

National Police

State Bureau of Investigation

Bureau of Economic Security

National Agency of Ukraine for Finding, Tracing and Management of Assets Derived from Corruption and Other Crimes

At the same time, our institution actively cooperates with law enforcement and anti-corruption agencies through the exchange of information, particularly with the State Bureau of Investigation and the National Anti-Corruption Bureau.

One key area of the fight against corruption is ensuring transparency in the functioning and financing of political parties. In Ukraine, the statutory activities of political parties (funded through the National Agency for the Prevention of Corruption) and the expenses of political parties for election campaigning during elections to the Verkhovna Rada of Ukraine (funded through the Central Election Commission) are reimbursed from the state budget. The Accounting Chamber ensures the transparency of the process of financing political parties, exercising control over the legal and targeted use of funds by them.

The Accounting Chamber, when uncovering facts of financial and corruption violations based on the results of its audits, transmits information to law enforcement and anti-corruption bodies. At the same time, it does not carry out investigative or judicial

One of the important components of effectively fighting corruption is the cooperation between the Accounting Chamber and the public, as well as relevant Committees of the Verkhovna Rada of Ukraine. We pay considerable attention to how the results of our audits are reviewed



by MPs and government officials in order to formulate legislative initiatives and Government decisions that improve public administration and increase the level of transparency in the public procurement system.

We publish all reports on the results of control measures on our official website and monitor public reaction to them. We also regularly inform the public about the process of implementing our recommendations.

The Accounting Chamber itself is also open to public and external control, while remaining impartial and independent.



### **Blockchain Technology as a Mechanism to Fight Corruption and Money Laundering.**

**Accountability State  
Authority - Egypt  
Sara Gamil Mosaad  
Senior Auditor**

#### **Introduction :**

In a world characterized by complexity and constant change, financial corruption remains a major challenge, causing significant negative impacts on economic development and social stability worldwide. This type of corruption, which encompasses various illegal activities such as bribery, embezzlement, and money laundering, hinders efforts to achieve justice and transparency, contributes to cultures of

impunity, impedes economic development, and weakens governments. As we explore its causes, forms, and impact on society and the economy, we also examine current and future efforts to fight it.

Since Japanese inventor Satoshi Nakamoto released the first research paper on blockchain in 2008, it has become one of the modern technologies that has established itself in economic circles. The world continues to discover it as an advanced mechanism that functions as an electronic ledger system for processing and recording transactions, enabling all parties to track information across a secure network that does not require third-party verification. Consequently, it will reshape the structure of financial, commercial, and service transactions across all economic sectors. Eliminating corruption is one of the key factors behind the global emergence of blockchain, as is protecting data from all interference and making it difficult to alter.

#### **Key Features of Blockchain Technology that Enable it to Track and Fight Corruption and Money Laundering:**

- Trust and security: Blockchain provides a secure environment for transactions without third parties (blockchain is a decentralized, secure, and highly transparent technology).
- Fairness and equality: Allows everyone to participate equally in the system.
- Efficiency and effectiveness: Helps reduce the costs and time required to complete transactions.





- **Innovation and growth:** It serves as a foundation for developing innovative solutions in various fields.

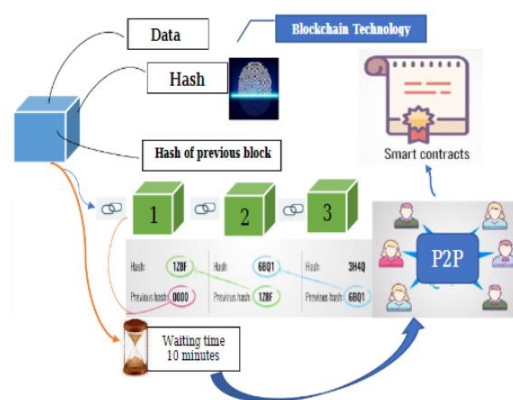
### The Role of Blockchain in Fighting Corruption and Money Laundering:

The role of blockchain in fighting corruption	The role of blockchain in fighting money laundering
<ul style="list-style-type: none"> <li>• <b>Transparency:</b> Blockchain provides a high level of transparency thanks to its public and auditable nature. Any interested party can access and verify recorded data, reducing the chances of tampering or forgery.</li> <li>• <b>Transaction Tracking:</b> Through the use of smart contracts, all financial operations and transactions can be automatically and accurately recorded and tracked, limiting the illegal use of public funds.</li> <li>• <b>Reducing Reliance on</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Know Your Customer (KYC):</b> Blockchain technology improves customer identification procedures by recording customer data in a secure, updatable, and shareable manner across financial institutions.</li> <li>• <b>Permanent transaction recording:</b> Every transaction recorded on the blockchain network is permanent and immutable, making it easier to track the movement of funds and detect suspicious activity.</li> <li>• <b>Detecting</b></li> </ul>

**Intermediaries:** Blockchain eliminates the need for traditional intermediaries, reducing potential corruption points.

**abnormal patterns:** Using blockchain-based data analysis techniques, it is possible to detect abnormal financial transaction patterns that may indicate money laundering.

### Blockchain Technology & Cryptocurrencies & Anti-Corruption:



Blockchain has been used in cryptocurrencies like Bitcoin, while the world is beginning to use it in energy markets, digital identity, supply chains, healthcare, and financial services. However, blockchain has emerged as a particularly important tool in fighting corruption, according to a report by the World Bank titled "Can Blockchain Help Fight Corruption?" The report explained that corruption, particularly in Latin America, negatively impacts the poor, increasing costs and limiting access to services, including healthcare, education, and justice. Corruption also hinders



investment growth, with consequent impacts on growth and jobs.

The World Bank Group is working to ensure that developing countries can harness these types of innovations to eradicate poverty and promote shared prosperity. In August 2018, the World Bank launched a new blockchain-powered debt instrument, the world's first bond to be created, allocated, transferred, and managed throughout its lifecycle using blockchain.

Blockchain represents a new era comparable to the invention of the internet, both in terms of data storage and banking transactions, as well as transactions between customers and banks, and between banking institutions. Furthermore, failure to rely on modern technologies such as blockchain and others could lead to a decline in reliance on banks in their current form. Also, a large number of international banks have already begun adopting the new technology to counter any attempt to hack their databases.

### **Can Cryptocurrencies and Blockchain Help Fight Corruption?**



Blockchain technology can play a unique role in fighting corruption of all kinds. It can offer

a unique combination of permanent record-keeping, real-time transaction transparency and auditability, and smart contract functionality. While blockchain technology alone cannot completely prevent crimes or thwart fraud, it can complement and enhance existing legal frameworks and social structures.

Technological innovations have made it possible to enhance accountability and transparency in public finance activities to reduce corruption. For example, if a government decides to build a road, it can now track how every dollar is spent, identify all users of the funds, and ensure that only those authorized to spend the funds do so for the intended purposes within the allotted timeframe. Fraud and corruption investigations, which currently take an average of 15 months, can be conducted with the click of a button and at a fraction of the cost. More importantly, this type of financial tracking will deter public sector bribery. This will enhance development impacts. All this requires is the adoption of cryptocurrency and the use of blockchain software.

A cryptocurrency is a digital currency based on a data encryption system to ensure secure transactions. Its adoption as a payment method in a project allows for the identification of each user of the funds, unlike traditional payment methods such as banknotes and coins. While most cryptocurrencies, such as Bitcoin, are anonymous and use only a code to identify the user, they can include personal



information such as a unique ID number, making the cryptocurrency non anonymous. The use of cryptocurrencies also allows for instant transactions and borderless transfer of ownership, reducing transaction time and cost because they do not require financial intermediaries.

A government or development institution can use an existing, anonymous cryptocurrency or create its own and give it a name such as "clean currency." The value of the cryptocurrency may be determined by market factors, and it is preferable for it to be pegged to a fiat currency to reduce volatility (Bitcoin, for example, has exhibited a very high degree of volatility since its inception).

The adoption of blockchains helps track the use of cryptocurrency. A blockchain is a constantly growing list of transactions (blocks) made using a cryptocurrency, recorded chronologically. The blockchain is managed by a network of peers (those who verify transactions and create new units of cryptocurrency) who collectively adhere to the rules of a protocol to validate new transactions. Once a transaction is recorded, it cannot be retroactively modified, as this would require modifying all subsequent transactions. Because data is stored on so many computers, the possibility of data loss is virtually nonexistent, and because it is encrypted, data confidentiality is protected. Because the blockchain is a public record of all cryptocurrency transactions, it can be searched and used to track and trace all transactions.

Two additional features will help effectively fight fraud and corruption. First, blockchain databases must include additional data that is regularly stored to provide sufficient information for anti-fraud and anti-corruption purposes. For example, storing a transaction can add the nature of the expenditure, the project, and the activity associated with the funds. Second, transaction verification must include ensuring that the additional data meets the requirements of a smart contract, which contains logical clauses programmed into the code that trigger actions according to the terms of the contract. These conditions can specify the requirements that must be met for funds to be disbursed, the dates on which they become available, and so on. Fulfilling the contract's requirements helps prevent fraudulent spending.

Cryptocurrencies will be accessible using computer wallets (which do not require a bank account, an advantage in developing countries with limited access to financial services). The ultimate holders of cryptocurrencies can convert them into fiat currency in the exchange market—which may be a primary exchange market operated by a development institution or government, or a secondary exchange market. The ultimate goal is to move the transition from digital currency to fiat currency as closely as possible to the ultimate beneficiary of the funds. This will allow for maximum control over how funds are spent and reduce the potential for misuse.



Cryptocurrencies and blockchain can help prevent fraud and corruption, reduce transaction costs thanks to easy access to information and rapid data verification, oversee implementation and monitor the efficiency and effectiveness of expenditures, and enhance the impact of the development process.

### **Blockchain Technology Implementations in Fighting Corruption:**



Here are some uses of blockchain technology and how it can be deployed to address weaknesses in current systems:

#### **1. Public Procurement:**

Public procurement is the largest single market for government spending and the largest source of official corruption worldwide. Various factors contribute to the pervasiveness of corruption in government, particularly at the point of public procurement, including complex and vague vendor selection processes that involve a high degree of human judgment.

These weaknesses not only lead to significant financial waste, but also distort

market prices, reduce healthy competition, and often result in substandard goods and inefficient services.

Blockchain technology can help directly address corruption risks related to procurement by facilitating third-party oversight of transactions, preventing tampering, and enabling greater objectivity through smart contracts, thereby enhancing transparency and accountability in transactions.

#### **2. Land Registries:**

Several governments have begun experimenting with blockchain-based land ownership registries. Some initiatives, such as that in Sweden, are driven by a desire to increase efficiency in this transaction-intensive industry. Other countries, such as Honduras and India, are seeking to instill and expand property rights and enhance transparency in a process prone to corruption.

Blockchain technology can help by providing blockchain-based land registries with a secure, decentralized, publicly verifiable, and immutable registration system through which individuals can definitively prove their land rights. These features reduce the potential for land manipulation and increase the flexibility of land ownership overall.

#### **3. E-Voting:**

Growing concerns about election security, the integrity of voter registration, access to poll results, and voter turnout have prompted governments to consider





blockchain-based voting platforms as a means of increasing transparency.

Blockchain technology can assist the voting process by reducing election tampering and increasing access to poll results without the ability to manipulate them.

#### **4. Corporate Ownership Registries:**

Recent corruption scandals have raised concerns around the world about opaque or undisclosed corporate ownership. Secretly run companies can easily be used to launder money, pay bribes, or influence government investment for self-interest.

Many countries have begun developing decentralized corporate ownership registries to better track conflicts of interest and criminal activity. Blockchain-based registries can provide a mechanism to prevent tampering and promote much-needed transparency.

#### **5. Payments:**

Many governments disburse millions of dollars annually to support education, humanitarian aid, and social assistance, among other causes. This process is often complex, vague, and inefficient, resulting in lost funds due to bank fees and intermediaries, and opening the door to corrupt financial transactions.

Blockchain technology can help build public trust in such systems, as the ability to disintermediate and reduce the number of actors involved in grant allocation, disbursement, and administration can

simplify the process, reduce costs, and minimize opportunities for illicit financial exploitation.

#### **Smart Contracts and Blockchain Technology:**

Smart contracts are a key application of blockchain technology in the business world. These contracts are computer programs that run on the blockchain network. They are automatically executed when pre-defined conditions are met. Smart contracts facilitate automatic payments and invoicing. They also automate complex processes such as profit distribution between the parties involved.

##### **How Smart Contracts Work:**

Smart contracts ensure full compliance with contractual terms without the need for human intervention. This increases efficiency and reduces costs in business. Blockchain technology, such as decentralization, transparency, and security, helps ensure contracts are executed securely and reliably.

##### **Advantages of Using Smart Contracts:**

- Increased efficiency and transparency in business processes.
- Reducing human error through automation.
- Enhanced trust between contracting parties without the need for a third party.
- Reduced operational and administrative costs.



- Speeding up transaction completion and account settlement.

Smart contracts are one of the leading developments in contract automation. They are playing an increasing role in improving business efficiency through the use of artificial intelligence in business.

Sector	Smart contract implementations
Financial Services	Decentralized finance, digital payments, insurance.
Supply Chain	Shipment management, cargo tracking, operational transparency.
Real Estate	Property management, transaction settlement, revenue distribution.

### **Blockchain Applications in Security and Transparency:**

Blockchain technology is revolutionizing digital security and transparency. It offers effective solutions for protecting data and information. It also enhances transparency and reduces fraud and corruption.

- ❖ Data and Information Protection:
  - Blockchain uses advanced encryption techniques to protect data. Every transaction is recorded in a closed, encrypted chain. This makes it difficult to hack or modify without authorization.
  - This increases trust in digital systems. It protects businesses and individuals from the risks of data theft and tampering.
- ❖ Enhancing Transaction Transparency:
  - Blockchain technology provides a permanent, immutable record of transactions. This increases transparency. Participants can easily verify transactions.

- This reduces the chances of fraud and corruption. It enhances trust in the financial and commercial system.

### ❖ Fighting Fraud and Corruption:

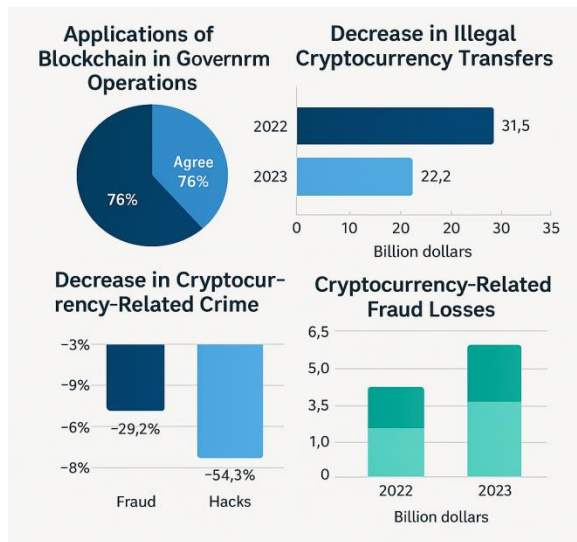
- Blockchain helps fight fraud and corruption. Automated verification mechanisms reduce human intervention. Decentralized and automated authentication makes data tampering difficult.
- This increases trust in commercial and government systems. Blockchain technology is revolutionizing data security, business transparency, and fraud prevention.

### **Some Statistics and Digital Data Related to the Use of Blockchain Technology in Fighting Corruption and Money Laundering:**

- **Improving transparency in government operations:** Studies indicate that blockchain technology can increase the integrity and efficiency of government systems, reducing opportunities for corruption.
- **Decrease in illicit cryptocurrency transfers:** In 2023, \$22.2 billion worth of cryptocurrency was sent from illicit addresses to various services, a 29.5% decrease compared to \$31.5 billion in 2022.
- **Estimates of the scale of cryptocurrency-related crimes:** In 2024, illicit addresses were estimated to have received approximately \$40.9 billion, with expectations that the actual figure could reach \$51 billion, representing 0.14% of the total on-chain transaction volume.



- **Grouping Illicit exchanges:** In 2022, only 915 cryptocurrency exchange services were used, the lowest number since 2012, with five cryptocurrency exchanges handling nearly 68% of all illicit exchanges.



### Challenges of Adopting Blockchain Technology:

Blockchain technology is a significant shift in the business world. This technology is extremely beneficial. However, it faces some challenges that must be overcome:

- The high cost of using this technology is a significant challenge. Some organizations may find it difficult to change. This requires significant effort to achieve this.
- Training on this technology is another challenge. Human resources need more knowledge. This is an important step in using the technology effectively.
- Legal and regulatory issues are obstacles to the use of blockchain. These obstacles need to be resolved quickly.

- Privacy and data security concerns are another challenge. There are questions about how to protect data.

To overcome these challenges, it requires concerted efforts and comprehensive strategies. Proper investment and careful planning are essential. Collaboration across sectors, organizations, and regulators is also important for the integration of this technology.

Challenge	Impact	Proposed Solutions
High initial cost	It poses a barrier to technology adoption.	Increasing investment and developing infrastructure
Resistance to change	Difficulty in successfully implementing technology.	Awareness and training programs for employees
Requirement for extensive training	Delays in implementation and use.	Developing specialized training programs
Legal and regulatory issues	Lack of clarity in legislative frameworks.	Cooperating with regulatory bodies to establish clear regulations
Privacy and data security concerns	Challenges in protecting sensitive data.	Implementing cybersecurity best practices

### Conclusion:

- Blockchain technology is revolutionizing the business world. It offers the potential to improve efficiency, transparency, and security. Despite the challenges, the benefits make investing in it strategic.
- Companies seeking digital advancement will find blockchain a good option. The



future of blockchain reveals innovative applications and new horizons.

- Blockchain offers security, transparency, and efficiency in various sectors, from finance to e-commerce and healthcare. This technology is important for companies seeking to maintain their position.
  - Harnessing the potential of blockchain is a step toward success and competition. This ensures companies have a strong market position.
  - Blockchain technology is an opportunity for companies to foster business innovation. Its importance and impact on economic sectors will increase in the future.
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## **5. Books & Readings Related to Corruption & Money Laundering:**

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## Beyond the Ledger: Navigating Anti-Money Laundering in Off-Ledger Fund Management



**Year of  
Publication**

**2024**

**Author**

**Mr Alessandro Sala**

**Number of pages**

**541**

### **Summary:**

The book offers a deep dive into the world of anti-money laundering (AML) in the context of off-ledger fund management and international financial transactions. This book bridges the gap between theoretical frameworks and practical applications, providing banking professionals, regulators, and scholars with valuable insights into detecting and preventing money laundering in a globalized economy.

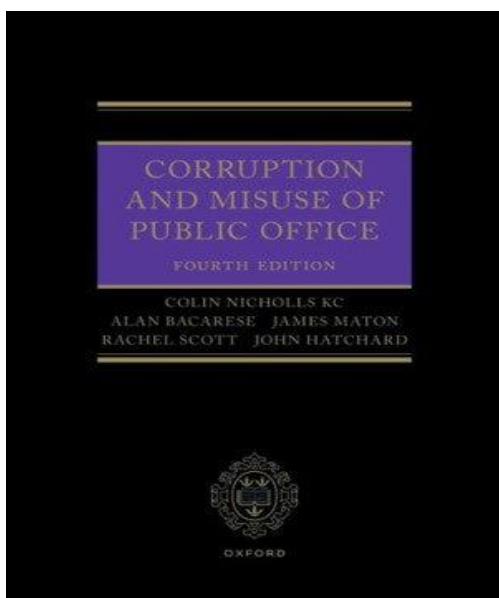
Author begins by tracing the historical evolution of money laundering practices and the financial sector's adaptive responses. The book then explores the pivotal role that financial institutions play in AML efforts, delving into both legal obligations and the operational challenges of compliance. Through critical analysis, it examines the complexities of navigating international AML regulations across

multiple jurisdictions, offering case studies that illuminate the risks and limitations within current regulatory frameworks.

The book also focuses on the technological advancements transforming AML practices, including the integration of algorithms and machine learning for transaction monitoring and risk management. As financial crimes grow more sophisticated, the need for innovation in AML methods becomes increasingly urgent.

A forward-looking exploration of future trends in AML, this book underscores the importance of collaboration among financial institutions, regulators, and international bodies to effectively combat money laundering. "Beyond the Ledger" is not only an educational resource but a call to action, urging stakeholders to remain vigilant and proactive in safeguarding the global financial system from the devastating impact of financial crime.

**2023 Review of The International  
Monetary Fund's Anti-Money Laundering  
Corruption and Misuse of Public Office, 4th  
Ed**



<b>Year of Publication</b>	<b>2024</b>
<b>Author</b>	<b>Colin Nicholls, Alan Baracese, James Maton, Rachel Scott, and John Hatchard</b>
<b>publisher</b>	<b>Oxford</b>
<b>Number of pages</b>	<b>1104</b>

#### Summary:

The fight against corruption and the misuse of public office is ongoing. This fourth edition of an authoritative work is designed to provide legal practitioners and anti-corruption advocates with the latest tools and guidance to combat corruption in the UK and worldwide.

Thoroughly revised and updated, the book covers relevant case law and recent developments in both domestic and international contexts. Its comprehensive coverage includes sector-specific initiatives, expanded discussion of the Foreign Corrupt Practices Act (FCPA), civil and criminal

methods for recovering the proceeds of corruption, and new material on setting standards in both public and private sectors. In addition to detailed UK coverage, this edition also examines laws and regulations in countries such as China, Canada, the UAE, and developing nations like Kenya and Nigeria. It explores the widening scope of corruption, its connection to public integrity, and the growing focus on lobbying and open government initiatives.

Authored by leading practitioners with vast experience in handling corruption cases, the book offers a clear explanation of current laws and addresses both legal and practical challenges in investigating and prosecuting corruption cases. It also includes specialized content on recovering corrupt proceeds.

Given that corruption cases often involve multiple jurisdictions, the book equips practitioners with an in-depth analysis of international efforts to fight corruption and highlights legal developments in key regions, including those covered by the UN, EU, OECD, Commonwealth, and other regional anti-corruption initiatives

This thoroughly revised edition offers an updated and comprehensive analysis of the critical and timely subject of corruption and the misuse of public office. It clearly and accessibly outlines UK law concerning corruption while also providing detailed coverage of anti-corruption measures in various overseas jurisdictions.



The book serves as a complete guide to the legal issues surrounding corruption cases, including the recovery of proceeds from corruption under both criminal and civil law. It also offers an in-depth examination of the initiatives aimed at combating corruption and promoting good governance across both the public and private sectors.

#### New to this Edition:

- Provides a thorough discussion of new anti-corruption legislation introduced since 2017 and recent developments in arbitration cases involving corruption allegations.
- Features specialized sections on whistleblowing, and the investigation and prosecution of corruption.
- Explores the growing focus on beneficial ownership transparency and the establishment of public beneficial ownership registers.
- Examines recent progress in asset recovery, particularly in addressing money laundering by kleptocrats.
- Reviews the role of the World Bank and other multi-lateral development banks in addressing corporate corruption through administrative investigations, sanctions (such as debarments), and corporate integrity compliance.
- Analyzes Deferred Prosecution Agreements (DPAs) and corporate settlements.
- Assesses the impact of Brexit on international cooperation in corruption-related cases and evaluates the effects of the COVID-19 pandemic

on corruption standards in public office.

- Critically evaluates the implementation and effectiveness of the United Nations Convention Against Corruption (UNCAC) and other related review mechanisms.

#### Corruption, Bribery, and Money Laundering - Global Issues



Year of Publication	2024
Editor	Kamil Hakan Dogan
Number of pages	156

#### **Summary:**

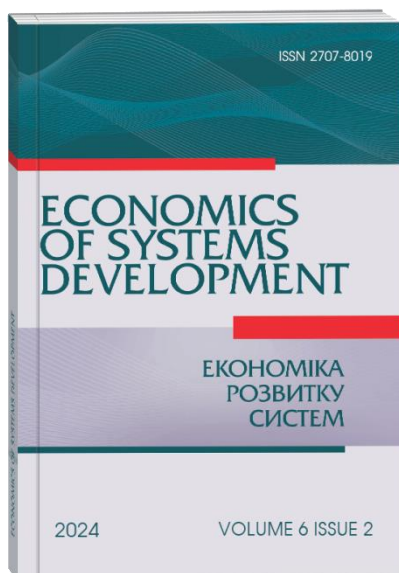
With the book titled Corruption, Bribery, and Money Laundering - Global Issues, you can explore the important problems of widespread corruption, bribery and money laundering in our world. With eight chapters prepared by



important authors in the field, it will be possible to understand corruption, bribery, money laundering, cybercrime and some types of cultural and regional crimes, and to discover practical strategies to combat such crimes that societies face. This work is an important resource for academics, policy makers, law enforcement professionals and interested persons who want to combat corruption, bribery and money laundering in our age.

This book aims at increasing awareness and promoting scientific research in support of the global United Nations Sustainable Development Goals programme.

### International Cooperation in Combating Corruption and Money Laundering



**Year of Publication**

**2025**

**Editor**

**Solomiia Ohinok & Mykola Kopylchak**

**Number of pages**

**7**

**Summary:**

The study addresses the critical issue of international cooperation in countering corruption and money laundering, emphasizing its relevance for Ukraine, particularly in European integration and ensuring economic security. The primary aim of the research is to analyze and propose innovative mechanisms for enhancing international collaboration to combat these financial crimes effectively. The methodology integrates a comprehensive approach, including comparative analysis, structural-functional methods, and a synthesis of best practices from leading international organizations such as MONEYVAL, FATF, and the European Banking Authority. Key findings demonstrate that adopting international standards and continuously improving financial monitoring systems significantly bolster the efficiency of counter-corruption efforts. The study highlights the importance of leveraging advanced technologies, fostering partnerships, and enhancing global information exchange between financial intelligence units. Results indicate that Ukraine's integration into international frameworks facilitates the alignment of national legislation with global norms, ensuring robust mechanisms for detecting and preventing illicit financial activities. Additionally, the research identifies the critical role of public-private partnerships and the integration of machine learning technologies to enhance the predictive capabilities of anti-corruption systems. Practical implications include recommendations for optimizing Ukraine's regulatory environment, establishing centralized databases for risk assessment, and enhancing the capacity of national financial monitoring institutions through collaboration with international counterparts. These steps are pivotal for creating a transparent and resilient financial system compliant with international standards.





Furthermore, the study suggests the development of specialized training programs for professionals engaged in financial monitoring and promoting international dialogue through joint forums and workshops. The findings underscore the necessity of institutional reforms and strategic planning in shaping a unified and efficient global anti-corruption system. By addressing these priorities, Ukraine can strengthen its role as a reliable partner in the international fight against corruption and money laundering.

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## 6. List of the WGFAFACML Member SAIs and Their Contacts:

	Flag	WGFAFACML Member SAIs	Contacts
1		Accountability State Authority of Egypt (ASA) Chair / WGFAFACML <a href="https://wgfacml.asa.gov.eg/">https://wgfacml.asa.gov.eg/</a>	<a href="mailto:wgfacml@asa.gov.eg">wgfacml@asa.gov.eg</a> <a href="mailto:ircdept@asa.gov.eg">ircdept@asa.gov.eg</a> <a href="mailto:ircdept@yahoo.com">ircdept@yahoo.com</a>
2		Austrian Court of Audit (ACA) <a href="https://www.rechnungshof.gv.at/">https://www.rechnungshof.gv.at/</a>	<a href="mailto:office@rechnungshof.gv.at">office@rechnungshof.gv.at</a> <a href="mailto:intosai@rechnungshof.gv.at">intosai@rechnungshof.gv.at</a>
3		Federal Court of Accounts of Brazil (TCU) <a href="https://portal.tcu.gov.br/en_us/english/">https://portal.tcu.gov.br/en_us/english/</a>	<a href="mailto:seccor@tcu.gov.br">seccor@tcu.gov.br</a>
4		Bulgarian National Audit Office <a href="http://www.bulnao.government.bg/">http://www.bulnao.government.bg/</a>	<a href="mailto:intrel@bulnao.government.bg">intrel@bulnao.government.bg</a> <a href="mailto:president@bulnao.government.bg">president@bulnao.government.bg</a>
5		General Comptroller of the Republic of Chile <a href="http://www.contraloria.cl">http://www.contraloria.cl</a>	<a href="mailto:relacionesinternacionales@contraloria.cl">relacionesinternacionales@contraloria.cl</a>
6		National Audit Office of the People's Republic of China (CNAO) <a href="http://www.audit.gov.cn">www.audit.gov.cn</a>	<a href="mailto:cnao@audit.gov.cn">cnao@audit.gov.cn</a>
7		Comptroller General's Office of the Republic of Colombia <a href="http://www.contraloria.gov.co">www.contraloria.gov.co</a>	<a href="mailto:oliverio.orjuela@contraloria.gov.co">oliverio.orjuela@contraloria.gov.co</a>
8		Supreme Audit Office of the Czech Republic <a href="https://www.nku.cz/en/">https://www.nku.cz/en/</a>	<a href="mailto:barbora.zochova@nku.cz">barbora.zochova@nku.cz</a>
9		Office of the Comptroller General of the State of Ecuador <a href="https://www.contraloria.gob.ec/">https://www.contraloria.gob.ec/</a>	<a href="mailto:coordinacion@contraloria.gob.ec">coordinacion@contraloria.gob.ec</a> <a href="mailto:cmatues@contraloria.gob.ec">cmatues@contraloria.gob.ec</a>
10		Office of the Auditor General of Fiji <a href="http://www.oag.gov.fj/">http://www.oag.gov.fj/</a>	<a href="mailto:info@auditorgeneral.gov.fj">info@auditorgeneral.gov.fj</a> <a href="mailto:dineshwar.prasad@auditorgeneral.gov.fj">dineshwar.prasad@auditorgeneral.gov.fj</a>
11		Court of Accounts of France <a href="https://www.ccomptes.fr/en">https://www.ccomptes.fr/en</a>	<a href="mailto:international@ccomptes.fr">international@ccomptes.fr</a>






12		<b>Comptroller General of Accounts (CGC) of the Republic of Guatemala</b> <a href="http://www.contraloria.gob.gt/">http://www.contraloria.gob.gt/</a>	<a href="mailto:info@contraloria.gob.gt">info@contraloria.gob.gt</a>
13		<b>Office of the Comptroller and Auditor General of India</b> <a href="https://www.cag.gov.in/">https://www.cag.gov.in/</a>	<a href="mailto:ir@cag.gov.in">ir@cag.gov.in</a>
14		<b>Audit Board of the Republic of Indonesia</b> <a href="https://www.bpk.go.id//home/index/en">https://www.bpk.go.id//home/index/en</a>	<a href="mailto:international@bpb.go.id">international@bpb.go.id</a> <a href="mailto:asosai@bpb.go.id">asosai@bpb.go.id</a>
15		<b>The Supreme Audit Court of IRAN</b> <a href="http://www.dmk.ir/">http://www.dmk.ir/</a>	<a href="mailto:pria@dmk.ir">pria@dmk.ir</a>
16		<b>Federal Board of Supreme Audit of Iraq</b> <a href="http://www.fbsa.gov.iq/">http://www.fbsa.gov.iq/</a>	<a href="mailto:bsa@d-raqaba-m.iq">bsa@d-raqaba-m.iq</a>
17		<b>Office of the Auditor General of Lesotho</b> <a href="http://www.auditgen.org.ls/">http://www.auditgen.org.ls/</a>	<a href="mailto:lucy.liphafa@gov.ls">lucy.liphafa@gov.ls</a> <a href="mailto:matsepo.mohau@gov.ls">matsepo.mohau@gov.ls</a>
18		<b>National Audit Department of Malaysia</b> <a href="https://www.audit.gov.my/index.php/en/">https://www.audit.gov.my/index.php/en/</a>	<a href="mailto:ag@audit.gov.my">ag@audit.gov.my</a> <a href="mailto:jbaudit@audit.gov.my">jbaudit@audit.gov.my</a>
19		<b>The Superior Audit of the Federation of Mexico</b> <a href="https://www.asf.gob.mx/Default/Index">https://www.asf.gob.mx/Default/Index</a>	<a href="mailto:mcalderson@asf.gob.mx">mcalderson@asf.gob.mx</a> <a href="mailto:eobetanzos@asf.gob.mx">eobetanzos@asf.gob.mx</a>
20		<b>Court of Accounts of the Republic of Moldova</b> <a href="https://www.ccrm.md/en">https://www.ccrm.md/en</a>	<a href="mailto:int@ccrm.md">int@ccrm.md</a> <a href="mailto:v_balan@ccrm.md">v_balan@ccrm.md</a>
21		<b>Court of Accounts of the Kingdom of Morocco</b> <a href="http://www.courdescomptes.ma/">http://www.courdescomptes.ma/</a>	<a href="mailto:ccomptes@courdescomptes.ma">ccomptes@courdescomptes.ma</a>
22		<b>Office of the Auditor General of Namibia</b> <a href="https://www.oag.gov.na/">https://www.oag.gov.na/</a>	<a href="mailto:jikandjeke@oag.gov.na">jikandjeke@oag.gov.na</a>
23		<b>State Audit Institution of OMAN</b> <a href="https://www.sai.gov.om/">https://www.sai.gov.om/</a>	<a href="mailto:intr@sai.gov.om">intr@sai.gov.om</a>



24		Office of the Auditor General of Pakistan <a href="https://www.agp.gov.pk/">https://www.agp.gov.pk/</a>	<a href="mailto:agp@agp.gov.pk">agp@agp.gov.pk</a> <a href="mailto:saipak@comsats.net.pk">saipak@comsats.net.pk</a>
25		Auditor General's Office of Papua New Guinea <a href="https://www.ago.gov.pg/">https://www.ago.gov.pg/</a>	<a href="mailto:agopng@ago.gov.pg">agopng@ago.gov.pg</a>
26		Comptroller General of Peru <a href="http://www.contraloria.gob.pe/">http://www.contraloria.gob.pe/</a>	<a href="mailto:cooperacion@contraloria.gob.pe">cooperacion@contraloria.gob.pe</a>
27		Commission on Audit of Philippines <a href="https://www.coa.gov.ph/">https://www.coa.gov.ph/</a>	<a href="mailto:mgaguinaldo@coa.gov.ph">mgaguinaldo@coa.gov.ph</a>
28		Supreme Audit Office of Poland <a href="https://www.nik.gov.pl/en/">https://www.nik.gov.pl/en/</a>	<a href="mailto:international@nik.gov.pl">international@nik.gov.pl</a> <del><a href="mailto:wsm@nik.gov.pl">wsm@nik.gov.pl</a></del>
29		Accounts Chamber of the Russian Federation <a href="http://www.ach.gov.ru/">http://www.ach.gov.ru/</a>	<a href="mailto:intrel@ach.gov.ru">intrel@ach.gov.ru</a>
30		National Audit Office of the United Republic of Tanzania <a href="https://www.nao.go.tz/">https://www.nao.go.tz/</a>	<a href="mailto:ocag@nao.go.tz">ocag@nao.go.tz</a> <a href="mailto:utouh@nao.go.tz">utouh@nao.go.tz</a>
31		State Audit Office of the Kingdom of Thailand <a href="http://www.audit.go.th/">http://www.audit.go.th/</a>	<a href="mailto:int_rela@oag.go.th">int_rela@oag.go.th</a>
32		Auditor General's Department of Trinidad & Tobago <a href="https://www.auditorgeneral.gov.tt/">https://www.auditorgeneral.gov.tt/</a>	<a href="mailto:agd.info@gov.tt">agd.info@gov.tt</a>
33		Accounting Chamber of Ukraine <a href="https://www.rp.gov.ua/home/?lang=eng">https://www.rp.gov.ua/home/?lang=eng</a>	<a href="mailto:rp@rp.gov.ua">rp@rp.gov.ua</a> <a href="mailto:ird@rp.gov.ua">ird@rp.gov.ua</a>
34		UAE Accountability Authority <a href="https://www.uaepaa.gov.ae/">https://www.uaepaa.gov.ae/</a>	<a href="mailto:internationalrelations@uaepaa.gov.ae">internationalrelations@uaepaa.gov.ae</a>
35		Government Accountability Office - The United States of America (GAO) <a href="https://www.gao.gov/">https://www.gao.gov/</a>	<a href="mailto:spel@gao.gov">spel@gao.gov</a>



36		<b>Comptroller General of the Bolivarian Republic of Venezuela</b> <a href="https://www.cgr.gob.ve/">https://www.cgr.gob.ve/</a>	<a href="mailto:contraloriavenezuela@gmail.com">contraloriavenezuela@gmail.com</a>
37		<b>Central Organization for Control and Auditing of Yemen (COCA)</b> <a href="https://www.cocaye.org/defaults.php">https://www.cocaye.org/defaults.php</a>	<a href="mailto:gogo13026@gmail.com">gogo13026@gmail.com</a>
38		<b>Office of the Auditor General of Zambia</b> <a href="https://www.ago.gov.zm/">https://www.ago.gov.zm/</a>	<a href="mailto:auditorg@ago.gov.zm">auditorg@ago.gov.zm</a>