

Working Paper on

**The Legislative, Regulatory and Administrative Framework
for Cooperation between SAIs and other Stakeholders
entitled to Fight Against Corruption and Money Laundering**

2025



INTOSAI

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**Quality Assurance Certificate of the Chair of the
Working on Fight Against Corruption and Money Laundering**

This is to certify that the **working paper on "The legislative, regulatory, and administrative framework for cooperation between SAIs and other stakeholders entitled to fight against corruption and money laundering "** which is placed at level **QA 3** of Quality Assurance as defined in the paper on "Quality Assurance on Public goods developed outside Due Process" approved by the INTOSAI Governing Board in November 2017 has been developed by following the Quality Assurance processes as detailed below:

- **The exposure draft was circulated to all the members of the Working Group for a sufficient period of time for review and comments.**
- **The exposure draft in its final version was recirculated again to all the members of the Working Group after considering the comments received.**
- **The Working Group member SAIs opinions and comments were duly considered by the project team while finalizing the document.**

The product developed is consistent with relevant INTOSAI Principles and Standards. The structure of the product is in line with the drafting convention of non-IFPP documents.

The product is valid till **September 2028** and if it is not reviewed and updated by **30 September 2028** , it will cease to be a public good of INTOSAI developed outside the Due Process.

Cairo , September 2025.

**President of the Accountability State Authority of Egypt
Counsellor / Mohamed El-Faisal Youssef**

**Chair of the Working Group on Fight Against Corruption and Money
Laundering**

(WGFACML)



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Quality Assurance Certificate of the Goal Chair

Based on the assurance provided by the **INTOSAI Working group on Fight Against Corruption and Money Laundering (WGFACML)** and the assessment by the Goal Chair, it is certified that the Working paper on “**The Legislative, Regulatory and Administrative Framework for Cooperation between SAIs and other Stakeholders entitled to Fight Against Corruption and Money Laundering**”, which is placed at level **3 (three)** of Quality Assurance as defined in the paper on “Quality Assurance on Public goods developed outside Due Process” approved by the INTOSAI Governing Board in November 2017 has been developed by following the Quality Assurance processes as detailed in the quality Assurance Certificate given by the Working Group Chair.

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Chair of INTOSAI Knowledge Sharing and
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Introduction

Supreme Audit Institutions (SAIs) are the cornerstone of the accountability and transparency in any country, as they are the independent bodies that are entrusted with monitoring public funds, examining the performance of government bodies and ensuring their compliance with laws and financial policies. However, the success of these bodies in performing their tasks not only depends on their internal efforts, but also requires close cooperation with other stakeholders such as legislative and judicial authorities, anti-corruption and anti-money laundering bodies and specialized supervisory bodies, and even auditing institutions. It also extends to include cooperation with the public and civil society institutions, and this cooperation should come in a clear legislative, regulatory, and administrative framework that aims to enhance the integration of oversight roles in fighting corruption and achieving effective governance.

Corruption and money laundering constitute some of the most pervasive and complex threats to good governance, financial stability and the rule of law worldwide. Their cross-border nature and the sophistication of the methods used to conceal illicit gains make it increasingly difficult for any single institution to confront them alone. In this context, SAIs should not only exercise their core oversight functions, but should also operate within a coherent legal, regulatory and administrative framework that enables structured cooperation with other key stakeholders. Without such a framework, efforts to detect, deter and prosecute corruption and financial crimes become fragmented and ineffective.

This paper will provide a comprehensive overview of the legislative, regulatory and administrative framework for cooperation between SAIs and other stakeholders. It will be addressing the oversight role of these institutions in fighting corruption and money laundering, followed by issues of transparency, governance and information sharing from SAIs' perspective then discussing the legal, regulatory and administrative frameworks governing cooperation at the national and international levels, focusing on the experience of the Arab Republic of Egypt as a practical model as well as the oversight and coordination practices adopted therein. Relevant



international best practices will also be reviewed, whether through international and regional organizations such as INTOSAI, OLACEFS and SIGMA Initiative.

First: The Role of SAIs on Fight Against Corruption and Money Laundering

SAIs play a pivotal role in the State's efforts to compact corruption and money laundering. This oversight role constitutes detecting and correcting any financial irregularities or deviations as well as taking the necessary measures towards them in cooperation with the relevant authorities. International practices confirm that SAIs could effectively contribute to combating these financial crimes through a set of measures and Guidelines, for example, INTOSAI recommends that SAIs' activities in compacting corruption and money laundering be based on fundamental principles such as legitimacy, independence, objectivity, transparency, responsibility, professionalism and others. These Principles ensure that the SAI's work is integrity-driven, impartial, neutral and effective at the same time.

In practical terms, SAIs focus their efforts on several key areas to combat corruption and money laundering, including the following:

First: Adopting a proactive approach in proposing the development of anti-corruption and anti-money laundering policies, rather than waiting for violations to occur. The auditing role is not limited to detecting corruption after it has occurred; rather, it extends to preventing it from occurring in the first place by assessing vulnerabilities in financial and administrative systems and proposing the necessary reforms. Hence, it is crucial that oversight activities should focus on prevention rather than on detecting damage after it has occurred, for example, the SAI might participate in auditing new draft laws and regulations to ensure that they include anti-corruption measures proposing regulations and provisions aimed at strengthening controls or providing recommendations to close loopholes in government procurement systems that could be exploited by corrupt individuals.

Second: Enhancing transparency regarding results of oversight at all stages of the review process , as well as the corresponding follow-up... Effective oversight requires the disclosure of



shortcomings and violations as an integral part of the disclosure process, which is considered an effective tool for combating corruption and money laundering, for example, when a SAI audits the accounts of a government institution and discovers suspicious financial transactions that might be linked to money laundering, disclosing this information- while maintaining the confidentiality of investigations when necessary- contributes in deterring corrupt practices and provides other bodies, such as anti-corruption authorities, with important information for taking action. Transparency here is a preventive tool, as we shall detail in the next section.

Third: Coordinating efforts between various State entities involved in combating corruption and money laundering, as SAIs could not eliminate this scourge on their own without close cooperation with law enforcement bodies and judicial and financial authorities. Best practices recommend that SAIs seek to ensure consistency and coordination between the procedures of various government agencies involved in combating corruption and money laundering. This coordination could be in many forms, such as the establishment of joint committees or working groups (we shall later illustrate an example from SAI Egypt in this context), or signing cooperation protocols between the SAI and investigative authorities. This approach is supported by INTOSAI Principles, which emphasize the need to organize joint operations and activities that focus primarily on preventing corruption and money laundering rather than addressing their impacts, including participation in implementing administrative and economic reforms that eliminate the causes of widespread corruption.

Fourth: Participating in improving legislations and public resources' management, as SAIs' reports often reveal loopholes in laws or ineffective regulations that facilitate corruption occurrence. Therefore, one of these SAIs' roles is to provide recommendations to develop legislation and close loopholes, as well as to improve the efficiency of public resources' management, for example, a SAI might recommend amending the rules for granting government contracts to increase competitiveness and transparency, or propose the adoption of financial disclosure regulations for government officials. In the same context, developing accounting standards and auditing methods is considered an important aspect of increasing the ability to



detect complex money laundering operations. SAIs could improve methods for detecting corruption risks during audits by adopting modern data analysis tools or innovative auditing methods, while developing modern methodologies for identifying corruption.

Fifth: Capacity building and international cooperation, given that combating corruption and money laundering requires keeping up with the latest fraudulent methods and exploring international experiences. Therefore, SAIs are keen to train their staff in specialized audit areas such as detecting money laundering crimes and participating in research and studies on corruption. Furthermore, cooperation with international counterparts through organizations such as INTOSAI provides opportunities to exchange experiences and best practices, for example a SAI in one country could benefit from the experience of another SAI that has detected a particular loophole exploited by corrupt individuals, helping the former to be alerted early to that loophole in its own local environment. As a practical example, the INTOSAI WGFACML is working strengthening this role, encouraging increased international cooperation and exchanging information between SAIs on methods of detecting and preventing cross-border financial crimes. In short, the role of SAIs in combating corruption and money laundering is multifaceted: it begins with establishing the principles of integrity and transparency, passing through the early detection as well as coordination with other parties till it reaches the stage of proposing reforms and building capacity. By performing this role effectively, SAIs become one of the most powerful tools for detecting and eradicating sources of corruption, ensuring that public funds are not misused for money laundering or to enrich the corrupt at the expense of the public good.

Second: Transparency, Governance and Information Sharing from the Perspective of SAIs

Transparency and accountability constitute the core of SAIs' work, not only as ethical values but also as effective tools for promoting good governance and combating corruption. The principles of INTOSAI emphasize that transparency is a powerful force which, if applied consistently, could help fight corruption, improve governance and promote accountability. From SAIs' perspective, transparency entails several things: openness of oversight procedures and results,



clarity of financial reports and their presentation in a manner that is understandable to the public and open communication with the media and the public.

Transparency regarding regulatory information directed to the public and stakeholders puts positive pressure on auditees to correct their mistakes and prevent future violations. When officials know that their negligence or financial violations will become known to Parliament, the press and the public, they will be more cautious to act with integrity. On the other hand, SAIs face the challenge of communicating their role to society and the administration in an understandable way. INTOSAI has recognized that one of the most important challenges facing all SAIs is to promote public and administrative understanding of SAIs' role and functions.

Transparency is closely linked to the concept of good governance, as the existence of strong, independent oversight bodies that operate transparently reinforces the principles of the rule of law and democracy, which are the foundations for regulating government performance. SAIs' independence and their accountability to the legislature and the public means that they are part of the constitutional and legal system that ensures that power is not abused. Their role, therefore, extends to improving governance as a whole by exposing corruption and mismanagement, enabling leadership to correct course and put in place the necessary controls. SAIs become models of transparency in their internal practices and procedures, for example a SAI should be subject to the auditing of its financial and administrative performance as well as demonstrate efficiency and discipline in spending its own budget, so that it could serve as an example of what it demands of others.

As for information sharing, it is a main pillar from SAIs' perspectives in order to achieve integration with stakeholders, and it is considered with respect to two levels: internal national and external international.

At the national level, SAIs share information with many entities:

- With Parliament, in the context of presenting reports and discussing them.
- With the government, in the context of improvement recommendations and following-up on implementation.



- With law enforcement bodies and the Public Prosecutor's office, in the context of referring serious violations that constitute crimes of corruption or public funds' waste.

In the same context, many countries have established legal rules that abide the SAI to notify specific authorities when suspected corruption is discovered, for example, the Court of Accounts in Romania is legally obliged to notify criminal investigation authorities if evidence of a crime emerges, and it should inform the specialized National Anti-Corruption Department if the matter relates to corruption cases. This mechanism ensures that sensitive information does not remain confined to audit reports, but is immediately transferred to those with criminal investigation powers.

Many laws also commit SAIs to report any indications of corruption identified during the audit process to Parliament or the relevant authorities, for example, in Australia, Mauritius, Oman, and elsewhere, the Supreme Audit Institution should report any evidence of corruption discovered during the audit to Parliament or the relevant authorities. This institutional communication creates a safety net that prevents information from being lost or ignored.

In addition, some SAIs might establish special units or channels to receive information from the public and whistleblowers. In Egypt, for example, the Accountability State Authority (ASA) has a legal framework and a channel for receiving reports on violations (corruption), examining them and referring them to the competent authorities when necessary. These channels allow citizens and State employees to pass on important information to oversight bodies in a secure and confidential manner, thereby expanding the scope of ASA's oversight. Similarly, in the United Arab Emirates, the Supreme Audit Institution receives reports from the general public and various entities through electronic applications and multiple channels. It investigates detected or reported financial violations, and then refers those proven as crimes to the Public Prosecutor.

This demonstrates the close and direct coordination between the SAI and the Public Prosecutor's office, with the former providing its expertise even after referral through technical testimony and provide advice during the investigation. Furthermore, the latter could request the former to



conduct specialized investigations into corruption cases under consideration. This degree of two-way information sharing and coordination enhances the effectiveness of corruption prosecution.

At the international level, the exchange of experiences and best practices among SAIs has become essential in light of the complexity and globalization of financial crimes. Through INTOSAI and regional organizations (such as OLACEFS in Latin America, ARABOSAI in the Arab region, AFROSAI in Africa, EUROSAI in Europe and others), SAIs share their experiences on emerging types of corruption and methods to combat them, for example, if SAI in a country discovers a particular loophole that officials have exploited to launder money through public spending programs, that SAI might take the initiative to inform its counterparts around the world through INTOSAI channels to be wary of the same loophole locally. INTOSAI's specialized Working Groups (such as the Working Group on Fight Against Corruption and Money Laundering) also compile databases of practical cases and SAIs' experiences in this area, facilitating mutual access to information. Perhaps international conventions such as the United Nations Convention against Corruption (UNCAC) reinforce this trend by stipulating the importance of international cooperation and information sharing between different authorities in the State Parties. Recently, the G20 has shown interest in strengthening SAIs' role in combating corruption, as it emphasized leveraging international frameworks such as UNCAC and INTOSAI Standards to enhance SAIs' effectiveness.

Challenges and Gaps in Inter-Institutional Cooperation:

Despite the existence of many successful cooperation mechanisms, several common challenges continue to hinder effective collaboration between SAIs and other stakeholders:

- Legal Barriers Facing Information Sharing: In many jurisdictions, SAIs face restrictive legal provisions that limit their ability to share findings or access critical data from enforcement or intelligence agencies. Conflicting mandates, overly rigid confidentiality rules and lack of statutory authority to share information with law enforcement , all are factors that could weaken integrated anti corruption efforts.



- Institutional Silos and Fragmentation: Bureaucratic inertia, inter-agency competitiveness and lack of trust often prevent effective coordination between SAIs, anti-corruption authorities and judicial bodies. In the absence of established communication channels or shared strategies, opportunities for synergy are frequently missed.
- Limited Technical Capacity and Resources: Many SAIs, particularly in developing countries, operate with limited access to advanced data analytics tools, forensic auditing software and specialized human capital. Budgetary constraints and lack of continuous professional training hinder their ability to detect complex financial crimes or respond quickly to cross-border money laundering schemes.

Overall, from SAIs perspective, transparency, governance and information sharing are an integrated system: transparency is a tool for fighting corruption and promoting trust and good governance is the ultimate goal they work to achieve through accountability. Information sharing is the means that connects them to the rest of this system's parties to achieve integration and greater impact. As stated in INTOSAI Principles (INTOSAI-P 20), transparency is a powerful force that, when applied consistently, could help fight corruption, improve governance and promote accountability. This is indeed what SAIs seek to translate into reality through their various activities and cooperation with others.

These transparency and information-sharing mechanisms, while crucial, should be underpinned by a robust legal and institutional foundation that defines roles, mandates, and coordination mechanisms — a matter that will be explored in detail in the following section.

Third: Legislative, Regulatory and Administrative Framework for Cooperation at the National and International Levels

The governing framework for cooperation between SAIs and stakeholders encompasses a set of laws, regulations and administrative arrangements that define the roles of each party and the mechanisms for coordination among them. This framework varies from one country to another



depending on its legal system and institutions, but it is usually guided by international standards and practices.

This framework will be tackled at two levels: the national level (within the country) and the international level (between SAIs in different countries and with international organizations).

At the National Level:

Nationally, cooperation between SAIs and other stakeholders is embedded within the country's laws and internal frameworks. Typically, there is a dedicated law that governs the SAI's functions and outlines its relationship with the Parliament and government. For instance, the Egyptian Law No. 144 of 1988 and its amendments relating the Accountability State Authority (ASA) stipulate its independence and the obligation to submit its reports to the President of the Republic, the House of Representatives and the relevant ministers. It also allows the ASA to all entities entrusted with the management of public funds.

Many of these laws also stipulate that the ASA could refer any violations it discovers to the Public Prosecution if they constitute a crime. In some countries, the law goes even further by placing an explicit obligation on the SAI to notify certain authorities upon detecting suspected corruption, for example, as previously mentioned, in Romania the law requires the Court of Accounts to notify the Prosecutor's Office responsible for corruption cases immediately when suspected corruption is detected. These legal obligations create an automatic link between the SAI's work and that of law enforcement authorities, ensuring to prevent the matter from being subject to discretion or selectivity.

In addition to laws, there has often been a need establish Memorandums of Understanding (MoUs) or cooperation protocols between SAIs, anti-corruption bodies or other specialized oversight bodies, in order to regulate the specifics of collaboration that go beyond the generalities outlined in the law. While the law defines the overarching principles, the MoU lays out the practical procedures for information sharing and coordination. An example of this could be seen in South Africa, where the Office of the or -General signed an MoU with the Special Investigating Unit (SIU), which stipulates that the or-General's office would refer any material irregularities it identifies in the audit processes to the SIU for further investigation. In



light of this agreement, the SIU takes responsibility for monitoring the violation, collecting evidence, and, where possible, recovering any misappropriated funds. It, then, reports the outcomes and any measures taken back to SAI which subsequently follows-up on the implementation of these recommendations in future audits. This creates an integrated cycle starting with the financial detection of irregularities, moving through legally addressing it and concluding with verifying its administrative reform. Such an MoU clearly outlines- to a great extent- each party's role (the SAI detects and refers - the investigation unit investigates and recovers funds the SAI follows-up on the reform) and it is certainly backed by legal provisions that define the authority and responsibilities of each entity.

National cooperation might also require the establishment of permanent coordination mechanisms, such as joint committees or coordination councils between SAIs. Countries might choose to establish national anti-corruption councils or committees composed of various relevant stakeholders. In Egypt, for example, the National Coordinating Committee for the Prevention and Combating of Corruption (NCPCC) was established upon a resolution of the Prime Minister, with the aim of achieving coordination and integration between auditing and executive bodies in combating corruption. A sub-coordinating committee was formed under its umbrella, chaired by the Administrative Control Authority and including in its membership representatives from the Ministries of Interior, Foreign Affairs and Justice, as well as various security and regulatory bodies - including the Accountability State Authority, the Administrative Prosecution Authority and the Anti-Money Laundering and Combating the Financing of Terrorism Unit. This Subcommittee is tasked with setting the necessary studies to support the National Anti-Corruption Strategy, developing optimal procedures for coordinating the exchange of information and expertise among the country's auditing institutions, receiving and investigating corruption reports and proposing solutions to systemic issues that enable corruption to persist.

The presence of the Accountability State Authority within this system serves as a guarantee that the findings of ASA's reports are conveyed to policymakers involved in compacting corruption. It also enables the ASA to access information from other parties - for example, the



Administrative Control Authority might share the results of its investigations into a particular case with the ASA which could then leverage that information when auditing the relevant entity. This Egyptian experience demonstrates how administrative cooperation could be institutionalized through a sustainable coordinating entity backed by an official decision, ensuring that cooperation does not rely solely on individual initiatives.

On the other hand, the national regulatory framework typically includes arrangements for exchanging technical information, for example, access to databases, whereby the ASA might be allowed to access the databases of the Anti-Money Laundering Authority - or vice versa - pursuant to a cooperation protocol to facilitate tracking suspicious financial flows. It might also include the exchange of experts, whereby financial specialists from the auditing institution are seconded to assist investigative bodies in handling complex corruption cases, given their expertise in accounting and financial details. This form of cooperation does, in fact, take place in some countries as informal coordination, which might later evolve into a stable mechanism. Furthermore, it is very useful in complex network cases involving different audited parties and individuals and/or legal entities, allowing them to be considered in the resulting reports. This way, justice institutions have more information at their investigative and prosecution stages.

It is worth noting that modern national legal frameworks tend to strengthen SAIs' independence and ensure their empowerment, as this directly impacts their ability to fight corruption. The United Nations has adopted - General Assembly resolutions - recommendations that emphasize the need to guarantee the independence of auditing institutions. The 2019 Abu Dhabi Declaration, adopted at the Conference of the States Parties to the United Nations Convention against Corruption (UNCAC), recognized the crucial role of SAIs in preventing and fighting corruption. Within the G20, it was ascertained that each country's arrangements should be based on international reference frameworks, most notably UNCAC, INTOSAI Standards and Principles such as the Mexico Declaration on the Independence of SAIs (2007). These international reference frameworks are integrated nationally through updating laws and granting the auditing bodies broader powers. Some countries have endowed their auditing institutions with quasi-judicial or enforcement powers, for example, SAI France, SAI Spain and SAI Italy possess judicial or quasi-judicial status, and some have investigative powers over financial



crimes, as is the case in South Korea, Turkey and the United States of America. Other countries have explicitly mandated their auditing institutions by law to include anti-corruption among their core functions, as the Russian Federation and Brazil have done. In Addition, SAI Peruvian has the power to lift banking secrecy and tax confidentiality regarding public officials and servants who manage or administer State funds within the framework of a control action , according to Law No. 31305 of July 22nd, 2021.

These differences reflect varying legal choices, but they all share the common goal of enhancing the efficiency of cooperation between the auditing institution and other anti-corruption entities - either by empowering the auditing body itself with stronger tools or by establishing institutional linkages with other bodies.

For practical clarification, the following table presents selected international models of national cooperation between SAIs and other stakeholders, within diverse legal and regulatory frameworks:

Country	The Country's National Cooperation Mechanism
Romania	Legal obligation: The Court of Accounts is legally obliged to notify criminal investigation authorities (in particular the Anti-Corruption Department) when evidence of corruption or embezzlement is found during an audit.
South Africa	Memorandum of Understanding: The Auditor General's Office has signed a Memorandum of Understanding with the Special Investigation Unit (Anti-Corruption Authority) stipulating that any serious violations detected by the Auditor General shall be referred to the Unit for investigation and recovery of funds. The Unit shall inform the or General of the investigation results and the measures taken, and the Auditor General shall follow-up on the recommendations' implementation during subsequent audits.
Italy	SAI Italy is a Court that performs both audit and judicial ones. It is included in the Italian Constitution. Pursuant to Article 103 of the Italian Constitution, the corte dei conti has jurisdiction in matters of public accounting and in any other matters laid down by the law. The harm can take into account damage to properties, goods/assets loss, and/or financial



	<p>damages, but also non-material damages.</p> <p>Accordingly, all losses caused by unlawful conduct or omission reported by third parties or detected through the audit activities of the Corte dei conti can be taken into account: corruption; fraud in the management of public funds (European, national or local); infringements or unlawful conduct or omission in directing and/or monitoring the performance of works, supply and service agreements causing the breach of contracts, unlawful additional payments, unlawful variant solutions and damages to the treasury, etc.</p> <p>Only the Public Prosecutors at the Regional Chambers of the Corte dei conti can bring liabilities' action before the Jurisdictional Chambers of the Corte.</p> <p>The synergistic action of audit and judicial functions of the Corte dei conti is pillar for granting lawfulness and sound management in the public sector. To prevent and fight corruption, the Corte dei conti cooperates with all relevant stakeholders, including ANAC (the national anti-corruption authority) at the national level, and OLAF (European Anti-Fraud Office), EPPO (European Public Prosecutor's Office), and UNODC (United Nations Office on Drugs and Crime) at the international level.</p>
<p>United Arab Emirates</p>	<p>Direct investigation and coordination powers: SAI UAE has the authority to investigate cases of financial corruption independently through a specialized department for fighting corruption and investigating financial violations. When a crime is detected, SAI UAE conducts investigations to identify those responsible, collects evidence then refers the case to the Federal Public Prosecution along with all relevant documents.</p> <p>Direct coordination with the Public Prosecution occurs during investigations, with SAI UAE providing technical expertise and participating in court testimonies. The Public Prosecution might also request SAI UAE to carry out additional investigations into specific corruption allegations. This model integrates audit and criminal investigation roles within a single institutional framework.</p>



As illustrated in the examples above, mechanisms vary depending on legal systems. While Romania focuses on a direct legal obligation, South Africa has opted for a supplementary procedural agreement approach, and Italy has adopted a judicial oversight model. The UAE, on the other hand, has granted its SAI a combination of supervisory and investigative powers. Ultimately, all of these mechanisms aim to ensure the smooth flow of information and procedures between auditing institutions and anti-corruption authorities without bureaucratic obstacles.

At the International Level:

At the international level, cooperation takes place within the framework of international organizations and agreements that set common standards and promote the exchange of experiences. The most prominent umbrella organization is INTOSAI, which serves as a platform gathering SAIs from around the world. INTOSAI aims to facilitate the exchange of ideas, knowledge and experiences among its member SAIs. It has developed a professional framework and standards - namely the INTOSAI Principles (INTOSAI-P) and the International Standards of SAIs (ISSAIs) - which serve as key international references.

As an example, the 2007 Mexico Declaration issued by INTOSAI sets out the principles of SAIs' independence, while the 1977 Lima Declaration establishes key concepts related to transparency and accountability in their operations. These and other documents provide an international foundation upon which countries base their national legislations, as previously mentioned. In parallel, the United Nations Convention against Corruption (UNCAC) serves as an important reference as it calls on countries to support independent and effective SAIs (Article 9) and to strengthen international cooperation in the field of corruption prevention. The United Nations General Assembly has adopted several resolutions emphasizing the vital role of SAIs in achieving sustainable development and combating corruption - including Resolution 69/228 of 2014, which encouraged countries to ensure SAIs' independence and to enhance their cooperation with the United Nations.



Direct Cooperation between SAIs at the International Level takes Various Forms:

▪ Regional Organizations:

In addition to INTOSAI, there are regional organizations such as OLACEFS in Latin America, AFROSAI in Africa, ASOSAI in Asia, EUROSAI in Europe, ARABOSAI in the Arab States, and others. These regional organizations often launch joint initiatives such as training programs, conferences and cooperative audits, for example, in recent years, OLACEFS has conducted several coordinated joint audits among its members on topics related to gender-based violence, including: the State's response to preventing, punishing and eliminating violence against women; gender equality; and the implementation of the Sustainable Development Goals (SDGs). These initiatives have enabled a rich exchange of experiences. OLACEFS is also considered a pioneer in citizen engagement in auditing. It has implemented initiatives to involve civil society in social audits, representing best practices in promoting transparency and public accountability. These experiences are documented and shared among member SAIs to maximize collective benefit.

▪ Bilateral and Multilateral Initiatives:

Sometimes, SAIs from different countries enter into bilateral cooperation agreements, particularly in cross-border cases such as tracking smuggled or illicit funds. Two SAIs might exchange information about a company or individual involved in corruption cases in both countries. Additionally, multiple SAIs might jointly an international project or fund to ensure the integrity of expenditures.

▪ International Capacity Building Programs:

Such as the INTOSAI Development Initiative (IDI), which implements training and technical assistance projects for SAIs - particularly in developing countries - to enhance their performance in areas such as combating corruption. Similarly, the SIGMA program, a joint initiative of OECD and the European Union, provides studies and Guidelines on strengthening communication between SAIs and stakeholders, with a particular focus on European countries and their neighbors, for example, in April 2024, SIGMA published a collection of European experiences in developing effective relationships between SAIs and non-governmental stakeholders (as detailed below). The publication emphasized the importance of SAIs' engagement with citizens and civil society organizations to make their work more relevant,



understandable and useful in holding governments accountable. These international guidelines support SAIs in adopting a more open and collaborative approach.

▪ Joint International Efforts to Combat Corruption:

There is increasing coordination between international anti-corruption organizations and SAIs, for example, the United Nations Office on Drugs and Crime (UNODC) partnered with INTOSAI to develop a Practical Guide on strengthening cooperation between SAIs and anti-corruption bodies, published in 2023. The Guide includes international case studies and proposed solutions to common challenges, such as how to share sensitive information while preserving confidentiality, and how to coordinate efforts without compromising the institutional independence of each entity. One of the examples highlighted in the Guide is Portugal's experience in establishing a Council for the Prevention of Corruption, chaired by the President of the Portuguese Court of Auditors and composed of several entities, including the Public Prosecutor's Office and other institutions. This Council has developed recommendations to promote integrity and transparency, monitored the implementation of national anti-corruption strategies and served as a platform for information exchange among several agencies. Such experiences demonstrate the feasibility of creating an effective institutional coordination framework led by the SAI, while ensuring that each participating body operates within the scope of its legal mandate.

At the international level, there has also been a growing interest in documenting best practices. In 2023, G20 developed a comprehensive publication compiling best practices for strengthening the role of auditing in combating corruption. Experts from G20 concluded that the success of the working models of SAIs in G20 countries is based on a set of international foundations, most notably: the United Nations Convention against Corruption (UNCAC), International auditing Standards, OECD's recommendations on public integrity, United Nations political declarations (such as the 2021 UN General Assembly Special Session Political Declaration on Anti-Corruption), 2019 Abu Dhabi Declaration, 2007 Mexico Declaration, and INTOSAI Framework for Professional Publications. These international references have created a shared foundation upon which countries build their national systems. As a result, the general



international trend is toward convergence in the legal and regulatory frameworks governing the work and cooperation of SAIs, even if local details might vary.

In short, the international level lays down the principles and standards that facilitate and encourage cooperation - such as institutional independence and transparency of their operations - while also providing platforms for information sharing (such as INTOSAI regional and global bodies), and offering technical and knowledge-based support through joint initiatives and programs. This international integration positively enhances SAIs' ability in each country to cooperate effectively at the national level, benefiting from the experiences of others and supported by international commitments that urge governments to empower these institutions.

The Arab Republic of Egypt's Experience: Oversight and Coordination:

The experience of the Arab Republic of Egypt in fostering cooperation between the Accountability State Authority (ASA) and other stakeholders serves as a model that reflects both the challenges and opportunities of coordination within the context of a developing country with a long-established SAI. The ASA is Egypt's Supreme Institution, and, in accordance with the provisions of the Egyptian Constitution, it enjoys technical, financial and administrative independence.

The Accountability State Authority (ASA) was established in 1942 as an independent body to oversee public funds, with the objective of monitoring State revenues and expenditures. Over decades, ASA has undergone significant developments and legal reforms, evolving into a regulatory institution committed to safeguarding public funds and supporting anti-corruption efforts. Its mandate has since expanded to cover nearly all entities that manage or dispose of public funds, including ministries, economic authorities, State-owned companies, political parties, trade unions and others. The ASA operates independently from the Government and reports directly to both the President of the Republic and Parliament. This legal status has positioned it as a key actor in Egypt's national integrity system.

The significant role of the Accountability State Authority in combating corruption has been notably strengthened by the State's growing commitment and clear direction toward fighting



corruption. For instance, ASA has played a key role in uncovering several major financial corruption cases and referring them to the Public Prosecution. These developments have prompted a restructuring of anti-corruption efforts in a way that reflects the importance of the information generated by the ASA and the necessity of close cooperation with other relevant authorities to uncover truth and take appropriate action. When ASA identifies instances of public fund mismanagement or potential corruption, it becomes the responsibility of other entities within the national anti-corruption system - such as the Administrative Control Authority and the Public Prosecution - to conduct in-depth investigations. In recent years, this coordination has become more robust, with ASA's reports frequently serving as the starting point for investigations that ultimately exposed significant corruption cases.

Institutionally, as previously mentioned, the ASA is a member of the National Coordinating Committee for Preventing and Combating Corruption, chaired by the Prime Minister, as well as several specialized subcommittees. This formal engagement ensures that the ASA has a voice in shaping national strategies and policies, for example, the ASA contributed its technical expertise to the development of the National Anti-Corruption Strategy for 2014-2018, followed by the 2019-2022 strategy, and the current 2023-2030 strategy. ASA's contribution included providing the Committee with data on financial irregularities across various entities, which helped identify intervention priorities. ASA also cooperates with the Anti-Money Laundering and Terrorist Financing Unit through coordination mechanisms aimed at tracking illicit financial flows. When the Unit analyzes reports from banks regarding potential money laundering activities, it might request information from the ASA about the operations of the government entity or company in question - provided it falls under the ASA's jurisdiction.

In addition, the ASA has concluded a cooperation protocol between itself and the Administrative Control Authority since 2016 to exchange information between the two parties regarding corruption cases in order to enhance communication channels and cooperation in exchanging information and experiences. According to this protocol, the ASA informs the authority of cases that include evidence of committing violations or crimes of infringement on funds. The state, other public funds, and other persons stipulated in the ASA's law. This is done while carrying out the oversight entrusted to the ASA by law to confirm integrity and transparency and to



enhance measures aimed at preventing, combating and detecting corruption in all its forms and other crimes related to it and prosecuting their perpetrators to ensure the proper performance of public function and the preservation of public money. It also includes the possibility of the Authority seeking the assistance of any of its members nominated by the President of the ASA to examine any financial or accounting work in any case that the Authority deems necessary to exercise its legally assigned jurisdiction to exchange information between the two parties regarding corruption cases. This is a measure that enhances channels of communication and cooperation in exchanging information and technical expertise between the ASA and the Authority.

The ASA also concluded a cooperation protocol with the Ministry of Finance, according to which the ASA began carrying out its oversight of the electronic government system with regard to the Government Financial Information Management (GFMIS) and Electronic Payment and Collection (GPS) systems, and participating in establishing the necessary electronic supervisory controls on the electronic financial systems and applications applied in the Ministry of Finance. And government bodies to enhance the quality of the electronic control process.

Furthermore, the ASA has direct coordination with the Egyptian House of Representatives (Parliament). It submits its annual reports on the final account of the general budget, and the Plan and Budget Committee in Parliament discusses them. In these discussions, ASA officials are present to answer representatives' questions and clarify the circumstances of the discovered financial violations. This form of parliamentary accountability for the ASA is an indirect opportunity to cooperate with political stakeholders; Parliament's recommendations push the government to cooperate with the ASA to correct the situation. In certain cases, Parliament formed joint subcommittees that included members of the Accountability State Authority (ASA) to examine a specific corruption case or review the work of a specific ministry at the request of Parliament. These are examples of field coordination that occurs in response to specific circumstances, and this coordination comes within a constitutional legal framework characterized by openness and transparency. Perhaps the most prominent example of this is the review by His Excellency the Counselor, President of the Accountability State Authority (ASA), of the ASA's annual reports on the results of examining the final account of the state's general



budget and the final accounts of the budgets of public bodies. Economic and financial statements, and performance evaluation for the fiscal year 2023/2024, at the plenary session of the House of Representatives held in April 2025 This was addressed by all newspapers, in line with the global trend towards granting the public the right to information and consistent with international transparency obligations.

As for international cooperation, the Accountability State Authority (ASA) has notable activity within INTOSAI and regional organizations. He is currently the First Vice President of INTOSAI and will assume the presidency of INTOSAI in October 2025. Since 2008, he has chaired the INTOSAI Working Group to Combat Corruption and Money Laundering (WGFACML). Under his chairmanship, the working group has achieved several achievements, including preparing guidelines for regulatory bodies on enhancing integrity and transparency, recovering stolen assets, and addressing the challenges of combating corruption and money laundering. As well as designing training programs and workshops to build the capabilities of auditors in this aspect; Creating a database that includes practical experiences and issues from various countries to exchange knowledge and encourage scientific research by organizing scientific competitions As well as issuing a periodic newsletter that includes the contributions of the SAIs, members of the working group in the field of combating corruption and money laundering, and news from those bodies related to their activities and participation locally and internationally, which enhances the exchange of knowledge and experiences.

In addition , ASA is the chair of the INTOSAI Working Group on the Impact of Science and Technology on Auditing (WGISTA).

ASA is also an active member of the African Organization of Supreme Audit Institutions (AFROSAI) and the Arab Organization of Supreme Audit Institutions (ARABOSAI), and has previously hosted regional meetings and conferences.

This leadership position reflects international confidence in ASA's expertise in this field. The ASA's participation in leading these international efforts has given it great experience and allowed it to learn about the best international practices, which in turn it tried to apply locally.

In addition, the ASA exchanges bilateral visits with its counterparts. In recent years, we have witnessed exchange of official visits between the head of the SAI Egypt and the heads of



regulatory SAIs from Europe and Africa, during which issues such as the exchange of regulatory information in combating corruption were discussed. These professional diplomatic moves contribute to building a network of international relations.

In general, Egypt's experience reflects the importance of political will and institutional design in achieving a successful cooperation between SAIs and other parties. When there is a supportive vision, the SAI's emerges as a source of information and evaluation that reflects positively on anti-corruption policies.

Fourth: Best International Practices

At the international level, many best practices are emerging that could be emulated to enhance cooperation between SAIs and stakeholders. These practices crystallize either in the form of initiatives launched by professional international organizations, or in a distinct approach followed by countries known for the strength of their regulatory systems and the integrity of their public sector. Below we shall present some of these experiences and practices.

- **INTOSAI**

INTOSAI is at the forefront as a platform for setting standards, professional publications and exchanging best practices. One of its most prominent contributions in the field of cooperation is its issuance of the document (INTOSAI-P-20) "Principles of Transparency and Accountability ", which emphasizes the necessity of SAIs' open communication with the media and the public.

In addition, during the 2010 INCOSAI, INTOSAI recognized that "the effectiveness of SAIs' performance of their role in holding the Government accountable for their use of public funds does not depend solely on their work quality. Rather, they also depend on how effectively they work in partnership with the accountability functions of the legislature as well as the Government's executive authority in leveraging findings and creating change. Besides external stakeholders, internal stakeholders' communication and involvement within the SAI greatly affects the quality of SAI's work and results. While many SAIs face challenges in their interaction with stakeholders, there are excellent examples of best practices in this area. SAI's



interaction with stakeholders is influenced by its ability to interact as well as the willingness and ability of stakeholders to interact with it meaningfully. Enhancing stakeholders' engagement in the ASA could lead to greater impact, enabling it to achieve the expected value and benefits.

In its strategic plan, IDI has identified stakeholders' engagement in the SAI as a priority. This was also identified as a key area for support in the initiative's 2014 global survey. The program's design was developed and agreed upon with a variety of stakeholders at the planning meeting held in September 2015.

IDI also launched programs like "SAIs interact with stakeholders" which aims to support SAIs in improving their engagement with external stakeholders such as legislators, civil society, audited entities and citizens.

According to INTOSAI Principle on Value and Benefits of SAIs (INTOSAI-P-12), one of the core values is to make oversight findings understandable and relevant to stakeholders in order to motivate corrective actions.

▪ **OLACEFS**

It is the Latin American and Caribbean Regional Organization for SAIs, and has a pioneering reputation in oversight innovation. In 2009, it established the Citizen Participation Commission, which is a permanent advisory body for OLACEFS and works to enhance citizen participation, social oversight and social capital through practicing financial oversight. The aim of its establishment is citizen participation to unify policies, action plans and offers that allow for the accidental implementation of high-impact projects. This facilitates the exchange of experiences and knowledge in order to create greater awareness and responsibility among citizens of the various OLACEFS member .

In 2019, OLACEFS also established the Specialized Working Transnational Corruption, and OLACEFS' General Assembly granted it the status of a permanent technical commission in December 2021. The Specialized Technical Commission on Combating Transnational Corruption (CTCT) aims to unify SAIs' efforts in combating transnational corruption and promoting timely information exchange between auditing bodies of the region in order to improve the implementation of government investigations and oversight.



▪ **OECD SIGMA Programme**

Since 1992, SIGMA Programme has provided technical support to many countries in Eastern Europe and the European neighborhood to develop public administration, including financial reforms. One of its recent publications (April 2024) has compiled European experiences on strengthening the relationship between SAIs and external stakeholders. This complying has presented a few best practices, including:

- (a) Developing formal communication strategies with SAIs that determine who the main stakeholders are (Parliament, media, civil society, academia, how to deal with each category, for example, the Dutch Court of Auditors has a strategy to publish the audit results via social media to attract the attention of young people and future leaders.
- (b) Measuring the impact of oversight reports, as it is not enough to publish the report, rather, it should be observed whether its recommendations have led to actual improvements. Some SAIs (such as the United Kingdom) developed indicators to monitor the implementation of recommendations in cooperation with Parliament and the Government.
- (c) Education and awareness based on innovative experiences, signing Memorandums of Understanding between some SAIs and ministries concerned with education to spread a culture of integrity; for example, the Italian Court of Accounts signed a Memorandum with the Ministry of Education to integrate the concepts of transparency and anti-corruption into school curricula, contributing to long-term prevention.
- (d) More effective communication with the judiciary, as SIGMA advised that SAIs would take the initiative of organizing periodic meetings with Public Prosecutors and the financial judiciary to clarify oversight work methodologies, making it easier for judges to understand oversight reports when they are presented as evidence in courts. This practice was followed by the Court of Accounts in France through joint seminars with judges on its annual reports and results.



In light of these models, a set of common features of best practices are extracted:

- Progressive legislations: The existence of a modern law that strengthens SAIs' independence and requires cooperation and exchange of information (such as laws requiring mutual reporting of corruption).
- Institutional architecture for coordination: Establishment of permanent platforms and committees that bring SAIs together with anti-corruption bodies and others, in order to collectively plan efforts and monitor implementation (as in Portugal or Egypt).
- Effective multi-channel communication: Using reports, media, digital technologies and direct communication to ensure that oversight messages are delivered to everyone who needs them at all levels from the highest leadership in the country to the most junior employee to the average citizen.
- A culture of transparency and self-accountability: Leading SAIs not only audit others, but also have systems to their own performance, and they accept criticism and evaluation from Parliament or external bodies. This gives them greater credibility in the eyes of stakeholders.
- Focus on impact: It is neither the number of reports issued nor the number of violations detected as the sole indicator that matters, but rather its impact on improving public administration, recovering funds and punishing wrongdoers and indirectly contribute to ensuring that public goods, services and works contribute to closing gaps and satisfying the population. The best SAIs focus on creating positive tangible change, and they cooperate with all parties to achieve this.



Conclusion

In conclusion, it appears that cooperation between SAIs and other stakeholders is not merely an optional choice, but rather an absolute necessity for the success of the integrity and anti-corruption system as a whole as well as monitoring of improvement recommendations and their impact. The legislative, regulatory and administrative framework governing this cooperation is the backbone that ensures the integration of roles and the unimpeded flow of information. We have seen how the oversight role in detecting corruption and money laundering is greatly enhanced when exercised within a network of transparency and coordination: the SAI detects, documents and reports; law enforcement bodies investigate and take action; Parliament supervises and follows-up; and the media and society observe and support from the background. Each element complements the other, so that corrupt individuals do not escape, and evidence or reports are not lost in drawers.

International experiences send a clear message that a comprehensive approach is most effective. A SAI working in isolation, no matter how powerful, is useless, as is an anti-corruption body without regulatory and accounting support. Through real-life examples - from Romania and South Africa to Singapore and Canada - show us that political will, backed by clear laws and flexible coordination procedures, could create a reality in which risks of corruption are high and the returns for corrupt individuals are low, because everyone observes everyone else in a framework of trust and cooperation.

For Egypt, despite the challenges specific to its context, its Accountability State Authority (ASA) has a history and significant potential that enable it to lead national coordination in the field oversight. Building on its achievements would consolidate its role as a national reference framework for integrity and transparency. This might require updating some legislation and administrative traditions to allow for greater interaction and integration between the ASA and other stakeholders as well as to broaden the base of community participation.

Currently, people are demanding good governance and social justice, which could only be achieved through effective measures to combat corruption and protect public funds. With the evolution of cross-border corruption and money laundering methods, international cooperation



networks between SAIs have become of parallel importance as their national cooperation. Therefore, investment in international relations - through INTOSAI, United Nations and various Working Groups - is directly reflected on the ability of national bodies to perform their duties. It is no longer acceptable for any entity to work in isolation from others; a “one team” approach is the way to achieve tangible results. Perhaps the famous phrase “light is the best disinfectant for corruption” sums up the essence of what we have been discussing. Here, “light” refers to transparency and information sharing, and “disinfectant” refers to oversight and accountability measures, both of which could only be achieved through joint efforts of all.



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