



**WGFACML Newsletter 4<sup>th</sup> Edition – June 2024**



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## 1. Introduction:

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Fighting corruption and money laundering are considered among the most important issues currently facing international communities. They represent a major challenge for Supreme Audit Institutions (SAIs), and dealing with these problems requires high skills and expertise as well as effective international cooperation between countries and international organizations.

In this regard, many countries around the world witness a strong movement towards addressing the problem of corruption and money laundering.

Moreover, the problem of corruption and money laundering is not a problem limited to specific countries, but rather includes all countries of the world. Therefore, countries and international organizations should work together to confront this problem and work to exchange information and expertise as well as cooperate in implementing laws and regulations related to fighting corruption and money laundering.

Hence, this requires everyone to work seriously and continuously to fight the problem of corruption and money laundering.

This Newsletter issue discusses some of the important initiatives that have been adopted by a number of WGFACML member SAIs, while presenting effective and successful work models for fighting corruption and money laundering carried out by those SAIs.

In addition to the activities and events that have been recently organized in this field,

special emphasis will be directed to exchanging information and expertise between member SAIs in order to enhance efforts to fight corruption and money laundering at the international level.

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## 2. Welcoming New Members:

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The WGFACML welcomed the SAIs of Bulgaria, Guatemala and Morocco as they joined the WG's membership, during its 16<sup>th</sup> meeting in the Thai capital - Bangkok. Commenting on this new membership, H.E. Counsellor/ Hesham Badawy; President of SAI Egypt ( Accountability State Authority – ASA) and Chair of the WGFACML, stated in the speech he delivered during the Meeting held: “Certainly, your joining the membership of the WGFACML will add value to the working group and will diversify the skills and experiences that are exchanged and shared by its member SAIs for the mutual benefit of everyone”.

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### 3. Changes in Status:

## 20 years of the United Nations Convention Against Corruption: Towards a World United Against Corruption



UNCAC AT 20:  
UNITING THE WORLD  
AGAINST CORRUPTION



On the 31<sup>st</sup> of October 2003, the UN's General Assembly adopted the United Nations Convention against Corruption and requested the Secretary-General to designate the United Nations Office on Drugs and Crime as the Secretariat of the Conference of States Parties to the Convention (resolution 58/4). Since then, 190 Parties to the Convention have adhered to its provisions, demonstrating Global recognition of the importance of good governance, accountability and political commitment. The Assembly also designated December 9 as International Anti-Corruption Day, to raise people's awareness of corruption as well as of the role of the Convention in fighting and preventing it. The agreement entered into force in December 2005.

Now, this convention and the values it promotes are considered more important than ever, requiring joining efforts to combat this crime. The United Nations Development Programme, the United Nations Office on Drugs and Crime, and the Secretariat of the Conference of States Parties to the Convention top the list of key international entities making strenuous efforts to ensure a world free of corruption.

International Anti-Corruption Day 2023 marks the twentieth anniversary of the United Nations Convention against Corruption and this is an opportunity to examine the positive changes brought about by collective efforts led by the Convention. This day aims to highlight the close link between anti-corruption, peace, security and development. The essence of this connection is the idea that confronting this crime is everyone's right and responsibility, and that cooperation and participation are what enable individuals and institutions to overcome the negative impact of this crime. There is a role for States, government officials, civil servants, law enforcement officials, representatives of the media, the private sector, civil society, academia, the general public and for youth in particular in uniting the world against corruption.

### The 10<sup>th</sup> session of the Conference of the States Parties (CoSP10) to the United Nations Convention against Corruption held in Atlanta, USA from 11 to 15 December 2023





The Conference of States Parties is the largest anti-corruption conference in the world. The 2023's session coincided with the 20<sup>th</sup> anniversary of the United Nations Convention against Corruption.

Dr. Ghada Waly, Executive Director of the United Nations Office on Drugs and Crime, inaugurated the 10<sup>th</sup> session of the Conference of States Parties to the United Nations Convention against Corruption in the American city, Atlanta, where she declared -in her opening speech- that “The UNCAC represents a tremendous achievement as a global anti-corruption framework”. Dr. Waly further noted that “the Convention has become a global standard and tool, serving as the basis for transformative legal and institutional reforms in many countries, as well as international cooperation, with the support of the United Nations Office on Drugs and Crime”. Dr. Waly mentioned that the Conference of States Parties represents an opportunity to reflect on the progress achieved so far and the journey that lies ahead. “While we celebrate what we have achieved, we should also accept that despite laudable efforts, there is still much work for us to do”, she added.

In its 10<sup>th</sup> session, COSP adopted a number of resolutions, the most important of which are as follows:

- **Atlanta 2023: promoting integrity, accountability and transparency in the fight against corruption**, the resolution focuses on accountability, both to the Convention and in holding corrupt actors responsible for their actions. It also emphasizes the need for governments to

be responsive and accountable to their citizens and everyone to be accountable to each other.

- **Follow up to the Marrakesh Declaration on the Prevention of Corruption.**

This include underlining the need for States parties to maintain and reinforce efforts related to promoting the effective implementation of the preventive measures against corruption, as outlined in chapter II of the Convention.

It also encourages States to share information on good practices, lessons learned and challenges in identifying interlinkages and promoting synergies between preventive and law enforcement approaches to corruption. Furthermore, it encourages them to implement measures and policies as necessary and in accordance with their domestic law to further support the role of SAIs in preventing and combating corruption.

- **Developing methodologies and indicators for measuring corruption and the effectiveness of anti-corruption frameworks**, while taking into consideration that measuring corruption is a complex and multidimensional task.
- **Developing measures to address corruption involving organized criminal groups**, stemming from the links between corruption and other forms of crime, in particular organized crime and economic crime, including money laundering in addition to the deep concern about the negative economic and social implications related to such crimes.
- **Enhancing the use of beneficial ownership information to strengthen**



**asset recovery**, through ensuring adequate access to accurate and up-to-date information about the real beneficiaries, whether natural or legal persons when necessary, in order to be able to use that information to enhance the recovery of looted assets.

- **Promoting international cooperation in civil and administrative proceedings related to corruption as provided in the UNCAC**, this resolution arises from the recognition of the importance of strengthening the capacities of the relevant institutions responsible for the oversight and use of public resources through effective international cooperation, including, where appropriate, through the exchange of information and best practices in administrative and civil matters relating to corruption, taking into account Articles 43 and 48 of the Convention.
- **Protection of reporting persons**, in accordance with article 33 of the convention, as they play an important role in enhancing efforts provided by the States parties to more efficiently and effectively prevent and combat corruption and thus effectively implement the Convention.
- **Promoting transparency and integrity in public procurement in support of the SDGs 2030 Agenda**, in particular in sectors that have a heightened risk of corruption in procurement.
- **Addressing the societal impacts of corruption.**
- **Follow-up to the Sharm el-Sheikh declaration on strengthening international cooperation in the**

**prevention of and fight against corruption during times of emergencies and crisis response and recovery**, this includes encouraging States parties to further the full and effective use of the UNCAC to develop and strengthen anti-corruption policies and strategies, address corruption during times of emergencies and crisis response and recovery.

- **Providing incentives to the private sector to adopt integrity measures to prevent and combat corruption.**
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#### 4. News in Brief :

### The 16<sup>th</sup> Meeting of the Working Group on Fight Against Corruption and Money Laundering in the Thai Capital, Bangkok chaired by the Accountability State Authority – Egypt



The Accountability State Authority (ASA) chaired the 16<sup>th</sup> Meeting of the INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML), which was hosted by SAI Thailand in the Thai capital, Bangkok, during the period from the 10<sup>th</sup> to 12<sup>th</sup> of October 2023, with the participation of the WGFACML member SAIs.

H.E. Counsellor/ Hesham Badawy; President of the ASA and WGFACML Chair inaugurated the Meeting. In his opening speech, H.E. expressed his appreciation for the efforts of member SAIs and the WG Secretariat in implementing the tasks assigned to them, seeking to achieve the goals and aspirations related to fighting corruption and money laundering, noting the importance of the topics included in the agenda to enhance the role of SAIs concerned with fighting corruption.

The Meeting comprised reviewing and discussing a number of issues, including the adoption of the WG’s Work Plan (2023-

2025) in line with INTOSAI strategy, in addition to discussing the interim report of the WGFACML Secretariat. Furthermore, it comprised discussing the goal related to enhancing capacity building among SAI experts in the field of fighting corruption and money laundering as well as exchanging best practices and experiences among them.



During the Meeting, several presentations were reviewed, featuring SAIs’ role in employing artificial intelligence in fighting corruption and the mechanism for harnessing it in supervision tasks, assessing the risks of fraud and corruption in public procurement. Moreover, the Meeting included discussing two working papers on money laundering operations and how to reduce them as well as the legislative, organizational and administrative framework for cooperation between SAIs and other parties concerned with fighting corruption and money laundering.





## Meeting Recommendations:

In accordance with the presentations and interventions on topics and ideas of great importance that were presented during the meeting, the Working Group has concluded several recommendations as follows:

### First: Promoting the use of artificial intelligence (AI) techniques:

The Working Group called for enhancing the use of AI techniques in improving the efficiency of anti-corruption operations as well as detecting money laundering ones through addressing important legal, societal, ethical and operational considerations related to AI. In this context, the WG proposed the following:

- Sharing success stories and lessons learned from the WG member SAIs' practices regarding the use of AI techniques in the detection of fraud and corruption crimes.
- Contributing to creating an AI-based audit framework to analyze and process the huge amount of big data and detect forms of corruption while adhering to recognized practices and standards as well as disseminating this framework to the WG member SAIs.

### Second: Legislations and Policies' Development:

The WG called for the development and improvement of anti-corruption legislations, policies, measures, and mechanisms through:

- Amending domestic laws and aligning them to international standards, such as in the field of implementing cooperation

requests in order to recover assets derived from corruption crimes.

- Make the necessary adjustments to the monetary and banking systems to ensure strict control of the movement of funds, especially across borders as well as to counter new criminal methods in the field of money smuggling and laundering.

### Third: Training and Human Resources' Development:

The WG called for exerting significant efforts to train and develop human resources in fighting corruption and the use of technology, including learning how to use AI techniques efficiently and effectively through:

- Organizing conferences, forums and training to exchange information, experiences and best practices among WG member SAIs.
- Providing specialized technological training and qualification to deal with modern criminal methods in the field of corruption and money laundering.

### In addition to the aforementioned recommendations, the WGFACML called for the following:


- Cooperation with non-governmental local and international organizations working in the field of fighting corruption and money laundering.
- Raising public awareness about corruption and money laundering and their risks through various media and social communication channels.





- Enhancing citizens' participation in the fight against corruption and money laundering.
- Holding periodic meetings among the WG member SAIs to follow up the progress achieved with regard to the implementation of these recommendations, exchange experiences and share best practices.

**Nomination of the host SAI for the 2024 WGFACML 17<sup>th</sup> Annual Meeting:**

The WG Secretariat announced that SAIs of United Arab Emirates (UAE),  Brazil, Tanzania and the Czech Republic have expressed their interest in hosting the 17<sup>th</sup> Meeting of the INTOSAI WGFACML in 2024. After voting, SAI UAE was nominated as the host for the WG upcoming meeting in 2024.

**The 15<sup>th</sup> Steering Committee Meeting of the INTOSAI Knowledge Sharing and Knowledge Services Committee (KSC SC) in Abu Dhabi-United Arab Emirates with participation of the Chair of WGFACML**



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, convened its 15<sup>th</sup> Steering Committee Meeting in Abu Dhabi on the 4<sup>th</sup> of October 2023. The Meeting was attended by KSC SC members, observers and partners. It brought together delegates from around 10 SAIs, including the Accountability State Authority - Egypt in its capacity as Chair of the INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML).

Mr. Mohamed Rashed Al Zaabi – Undersecretary of SAI UAE delivered the welcome speech for the event. He emphasized that in an era characterized by interconnectedness and interdependence, the need for collaboration and knowledge sharing among SAIs have become more profound than ever before.

The Joint Steering Committee - working under the umbrella of Objective 3 of the INTOSAI Strategic Plan 2023-2028 - is committed to enhancing cooperation and continuous leveraging among SAIs through knowledge development and exchange as well as knowledge services. The KSC's INTOSAI twelve working groups address a broad range of polices and public administration, covering topics ranging from science and technology to environmental concerns, anti-corruption efforts, sustainable development, public procurement and public debt management.

In his opening speech, H.E. Girish Chandra Murmu; CAG of India and Chair of KSC underscored the importance of harnessing the power of knowledge to inspire innovation and shape the world. He encouraged a journey of discovery,



unlocking untapped potentials within both individuals and society at large.

H.E. also emphasized the pivotal role of knowledge in effective public sector auditing, and stated that "Knowledge forms the bedrock of proficient public sector auditing, ensuring that audits are conducted with precision, consistency, credibility and efficiency. It fosters a culture of ongoing improvement by aiding in the identification of potential risks".

Mr. Murmu urged member SAIs to lead the way in auditing, employing innovative strategies such as multilingual approaches, AI, online collaboration tools, and more to achieve their goals.

The Meeting also witnessed a brief update on the activities of the INTOSAI General Secretariat, INTOSAI Professional Standards Committee (PSC-Goal 1), INTOSAI Capacity Building Committee (CBC-Goal 2), INTOSAI Development Initiative and INTOSAI Journal of Government Auditing.

### **A Proposed Working Group on Follow-Up Audits:**

SAI Malaysia made a presentation on discussing the key questions related to the establishment of a new Working Group on Follow-Up Audits under the umbrella of KSC and underlining the importance and rationale of the proposed working group. Furthermore, the proposed activities and timeline for the working group were highlighted. Based on the presentation of SAI Malaysia and the deliberations during the Meeting, KSC SC approved the creation

of a Special Committee chaired by SAI Malaysia, for the selection and admission of member SAIs in the Task Force concerned with studying the proposal in detail to identify goals and objectives, priority areas and developing the road map. The Special Committee would present its findings and recommendations to KSC SC. In accordance with such recommendations, the final decision regarding the establishment of the Working Group would be made by KSC SC in its 16<sup>th</sup> Meeting.

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

During the Meeting, it was emphasized to enhance the outreach of KSC Products by continuing to work on webinars, workshops and trainings in both physical and virtual modes for wider participation, develop specialized guidelines, use online collaboration tools for knowledge sharing and create customizable products for wider acceptance.

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### **Participation in the 77<sup>th</sup> Meeting of INTOSAI Governing Board in Vienna - Austria**



H.E. Counsellor/ Hesham Badawy; President of the Accountability State Authority of Egypt (ASA) and INTOSAI 1<sup>st</sup>



Vice Chair and WGFACML Chair, in the presence of H.E. Counsellor/ Mohamed Al-Faisal Youssef; the ASA Vice President, and a delegation accompanying them, participated in the 77<sup>th</sup> INTOSAI Governing Board Meeting in Vienna – Austria on the 21<sup>st</sup> of November 2023, which coincided with the celebration of the 70<sup>th</sup> anniversary of the founding of INTOSAI. The Meeting was held at the Austrian Parliament headquarters. The INTOSAI General Secretariat also organized a reception at the headquarters of the Austrian Court of Accounts for SAIs’ Heads, in which their excellencies, ASA President and Vice President participated.

During the aforementioned Governing Board sessions, the ASA's President presented a report on the progress achieved in relation to the preparations for hosting the XXV INCOSAI in 2025 in Egypt in terms of structural organization, planning and coordination preparations and finally the Conference’s technical themes. In conclusion, a brief video was displayed about the most important arrangements ASA has made so far in this regard as well as announcing the INCOSAI’s logo.

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### Discussing ways to enhance cooperative relations with the International Anti-Corruption Academy in various training fields



H.E. Counsellor/ Hesham Badawy; ASA’s President, INTOSAI 1<sup>st</sup> Vice Chair, and WGFACML Chair, in the presence of H.E. Counsellor/ Mohamed Al-Faisal Youssef, ASA’s Vice President, as well as the ASA delegation accompanying them, held a meeting with Ms. Petra Susac; Director of the International Anti-Corruption Academy (IACA) and some of the academy officials on the 23<sup>rd</sup> of November 2023, during which methods to enhance joint cooperation with the Academy in various training fields were discussed.

During the Meeting, both parties stressed the importance of the academic role in international efforts to fight corruption. In addition, H.E. Counsellor/ Hesham Badawy proposed that both ASA and IACA develop initiatives aiming at increasing the participation of Egyptian citizens in IACA’s capacity building initiatives. In this context, the two parties agreed to explore the possibilities of developing joint training courses in the field of anti-corruption for various beneficiaries, including members of the ASA and WGFACML.

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## Holding a training session for WGFACML member SAIs in cooperation with the World Bank Integrity Unit on the topic “Introduction to Forensic Audit to Strengthen Audit Processes”



The WGFACML Secretariat, in coordination with the World Bank Integrity Unit, held a virtual training session on the 29<sup>th</sup> of February, 2024 on the topic “Introduction to Forensic Audit to Strengthen Audit Processes”. The session aimed to examine in more depth or on a broader scale a set of project elements such as inventory and flow of goods, services’ monitoring and payment, business supervision, etc. in order to identify danger signs related to fraud and corruption.

A large number of WG member SAIs participated in the session.

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## Holding the 10<sup>th</sup> Edition of the Annual International Conference on Integrity (CAII 2023)



The 10<sup>th</sup> Edition of the Annual International Conference on Integrity (CAII 2023) was

held on the 27<sup>th</sup> and 28<sup>th</sup> of November 2023. H.E. Mr. Nelson Shack; Comptroller General of the Republic of Peru, delivered a speech in which he inaugurated the Annual Integrity Conference under the title “Stopping Corruption: Collaborative Investigation Strategies and Systems Sanctions”. H.E. began his speech with a call to prevent cases of corruption reported by the Office of the Comptroller from escaping punishment. He stressed that impunity is something like corruption or even more deviant from it, and highlighted that the outstanding task facing Peru is to prevent cases of corruption that may arise. The Comptroller's Office also warns in its oversight reports that there should be no impunity, and to do so, effective punishment should be applied by the corresponding entities. He also stated that one of the most dangerous harms caused by corruption is the normalization of its practices in society, which makes people surrender to bearing its consequences as if they were inevitable. Therefore, he stressed that corruption should be viewed as one of the main threats facing the Peruvian society, with profound economic, political, social and environmental impacts.

For this reason, CAII 2023 specifically seeks to draw attention to the seriousness of this reality, collect evidence and evaluate successful experiences around the world. H.E. pointed out that Covid-19 forced us to stop these meetings, and today we are returning renewed after four years.

Mr. Shack stated that over the past four years, there have been fundamental changes in the audit practice in Peru as a result of the



necessary reform of government audit that began in 2018. It was necessary and could not be postponed. He stressed that one of the greatest innovations of government audit reform in Peru is the establishment of synchronized audit that would develop administrative support and risk alert so that public officials would adopt the preventive and corrective measures necessary to ensure the achievement of public investment objectives and thus prevent damage.

### **INTOSAI President's Speech:**

H.E. Mr. Bruno Dantas; Chair of INTOSAI, delivered an opening speech in which he welcomed the attendees and thanked the Heads of SAIs and the citizens of Latin America. He also expressed his gratitude to the citizens of Peru, the Vice President and the Prime Minister of the State of Peru. The speech focused on a number of points and recommendations, the most important of which could be:

- Audit requires tools to fight corruption and control government intrusions. Since governments are run by people, they need to establish audit and governance.
- Governments also need to restructure citizens' services.
- When talking about corruption, we should talk about the need for cooperation not only in Latin America, but at the level of all World's countries.
- Corruption is a problem facing economic and social development as well as all development efforts in countries and governments. It also helps in the spread of other crimes such as drugs and others.
- The urgent need to exploit resources.

- Fighting corruption helps development and innovation.
  - Transparency helps fight corruption, which in turn supports democracy.
  - Sharing best practices helps develop efficiency.
  - The importance of using AI, which Brazil uses, including robots to help, such as comparing contracts with data to discover any problems and then transferring them to auditors for verification. Also they were used in procurement to verify accuracy and safety.
  - Fighting corruption is considered one of INTOSAI basic goals. Therefore, SAIs Brazil and Peru focus on fighting corruption.
  - The efforts of the Brazilian SAI in the field of asset recovery and providing an action plan for those working in that field to give them an introduction to the phenomenon of corruption and to help institutions to mobilize efforts to support the fight against corruption, as this requires cooperation and support from governments as well as advising parliaments by SAIs on the importance of this matter.
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## 5. Articles:

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### **ANTI-CORRUPTION AND ROLE OF AUDIT** *Sammer Ahmad, Director Audit Railways Lahore, Office of the Auditor General of Pakistan.*

Generally, corruption is considered the primary impediment to the political and economic development in a country where it prevails. This is because corruption distorts economic encouragements to invest, weakens public institutions, redistributes power and wealth to the undeserving, promotes asset stripping and the illegal export of resources and generates distrust within society.<sup>1</sup> The World Economic Forum estimates that the cost of corruption is US\$ 2.6 trillion, which equals more than 5% of global GDP, and that corruption increases the cost of doing business by up to 10%.<sup>2</sup> The annual cost of bribery alone is estimated around 2% of global GDP. Thus, there are adequate reasons to fight against corruption.<sup>3</sup>

Auditors have a unique position within firms as public interest representatives, monitoring and reporting on an organization's compliance with established criteria. Auditors are, therefore, in a particularly good position to participate in the fight against corruption. However, the role of auditing in the fight against corruption has so far been hesitant. Auditors are from time

to time accused of not detecting corruption, for instance in the FIFA scandal in 2015.<sup>4</sup>

There are many competing definitions of corruption.<sup>5</sup> Corruption is the abuse of public office, powers, or resources for private benefit. Accordingly, INTOSAI defines corruption in the public sector as the abuse of public authority or trust for private benefit; while private sector corruption may similarly be defined as 'an act in which a person uses his position to gain some personal advantage at the expense of the organization (s)he represents'.<sup>6</sup>

Commonly cited elements of corruption are:

Corruption = Monopoly Power + Discretion  
- Accountability.<sup>7</sup>

It follows from the accountability part of this equation that accounting and auditing together can play an important role in determining the level of corruption.

A review of major financial auditing textbooks shows that while auditors now generally acknowledge a responsibility to detect indicators of material fraud, they are reluctant to include corruption explicitly within the concept of fraud. In famous auditing textbooks, the issue of corruption is not discussed; indeed, the words 'corruption' or 'bribery' are not even found in the books' indexes. This may be the reason that few authors consider fraud and corruption to be two different offenses.<sup>8</sup> Whether this is the case or not, it obviously

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<sup>1</sup> Everett et al., 2007; Klitgaard, 2006; Rothstein & Varraich, 2017.

<sup>2</sup> Thomson, 2017.

<sup>3</sup> IMF, 2016.

<sup>4</sup> Browning, 2015.

<sup>5</sup> Johnston, 1996; Rothstein & Varraich, 2017.

<sup>6</sup> Wells, 2014: 241.

<sup>7</sup> Klitgaard, 1996.

<sup>8</sup> Labuschagne and Els, 2006.



depends on the definition of fraud. International Standards on Auditing (ISA 240) defines fraud as ‘an intentional act involving the use of deception to obtain an unjust or illegal advantage’, a definition that may well include corruption.<sup>9</sup>

ISA 240 categorizes fraud into two types: asset misappropriation and fraudulent financial statements; with no discussion on corruption and only the term ‘kickbacks’ are briefly mentioned while giving the example of asset misappropriation. The consequence of excluding corruption from the definition of fraud is that private sector financial auditors are not expected to assess the risk of corruption when planning their audits. However, according to the corresponding International Standards for Supreme Audit Institutions (ISSAI 1240), public sector financial auditors are required to remain alert to the occurrence of abuse throughout the audit and abuse includes ‘misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate’.

ISA 240 definition of fraud does not categorically mention ‘corruption’ and it differs from the categorization of ‘fraud’ developed by the Association of Certified Fraud Examiners (ACFE), which defines three main categories of occupational fraud: asset misappropriation, fraudulent financial statements and corruption. Each of the three main types of fraud is subdivided into a number of distinct fraud schemes. In this model, there are four types of corruption: 1) bribery, for which the two subcategories are invoice kickbacks (a typical case being

when a supplier bribes someone in the procurement function to get the purchase order) and bid rigging, these being attempts to manipulate the competitive bidding process to ensure the preferred vendor wins the process; 2) conflicts of interest, usually found in the procurement function when someone makes purchases at inflated prices from a company in which (s)he has interests; 3) illegal privileges, constituting employees receiving a gift from a vendor, which is not directly dependent of an order or similar, in violation of company policy; 4) economic extortion, being bribery cases in which the employee initiates corruption by demanding kickbacks from the vendor for placing an order, or for granting some benefit, such as a loan, a permission or similar.

In theory, auditing may play two different roles in the fight against corruption: it may prevent or detect corruption. These roles are partly interrelated. If auditors detect corruption, this may also serve as deterrence and thus prevent further corruption; if auditors prevent corruption, there will be less chance to detect corruption. So, a combination of preventive and detective techniques is the best way to reduce corruption, however, the concern of older studies of auditing has almost solely been on the preventive side. Thus, the literature influenced by the auditing profession, clearly favors the preventive role. A general rule, as stated by ISSAI 5700, is that ‘it is much better to prevent than detect corruption’.<sup>10</sup> Moreover, GUID 5270 of INTOSAI pertains to the audit of corruption prevention.

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<sup>9</sup> ISA 240, 11.

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<sup>10</sup> INTOSAI, 2013: 7.



There are undoubtedly types of corruption that leave little evidence for an auditor to examine. One such type is political corruption, which some writers consider to be outside an auditor's sphere of activity. Political corruption includes the practices of favoritism (political patrons favoring particular groups) and clientelism (patrons favoring individual clients) and nepotism (patrons favoring relatives) (ISSAI 5700). It is pertinent to mention here that political corruption creates problems with the three performance audit objectives (economy, efficiency and effectiveness). So, there are number of important roles/implications for auditors to combat corruption.

First, financial auditors are required to find material misstatements in the financial statements and as corruption creates such misstatements, it is fair to expect auditors to accept the responsibility for preventing and detecting corruption. The implication of this is that ISA 240 and the corresponding public sector standard ISSAI 1240 explicitly need to include corruption as a main category of fraud, one that the auditor should consider in the initial risk assessment. Public sector auditors also need the formal authority to detect corruption and/or to collaborate with other investigative agencies.

Second, corruption always involves a giver and a receiver, which creates different types of errors in the giving and receiving organizations. A typical bribery case, in which a private company bribes someone in a public sector organization, creates financial statement errors in the private company and problems with economy, efficiency and effectiveness in the public

sector organization. Thus, to fight corruption effectively, auditors need to address both ends and this requires collaboration between private and public sector auditors. However, such collaboration is generally hampered by regulations governing professional secrecy and this needs to be addressed, for instance by giving private sector auditors a legislative duty to report to the relevant public sector auditors in the case that they find their client is involved in corruption.

Third, auditors need to develop better techniques for detecting corruption. Such techniques will inevitably involve more reliance on external evidence to assess the risk of corruption. Evidence may come from collaboration with other types of auditors, from the operation of whistleblower lines encouraging and perhaps rewarding successful tips regarding corruption and from collaboration with the press. When auditors assess there is an increased risk of material errors/misstatements due to corruption, audit procedures will need to be designed to address this risk. Such procedures will likely include substantially more physical examination of assets.

Fourth, preventive measures against corruption need to focus on the system of corruption, not the individual entity. For instance, to combat various types of corruption (e.g. kickbacks, bid rigging, conflict of interest, illegal gratuities, nepotism & favoritism etc.), following preventive controls should be implemented by the organizations and reviewed by the auditor while performing the audit: 1) Written policies prohibiting employees from soliciting or accepting any gift or favor from





a customer or a supplier; 2) Written policies regarding proper documentation of all purchases including name of person who initiated, approved and received the purchase; 3) Requirement that all vendors sign contracts with 'right to audit' clause; 4) Segregation of purchasing, authorization, receiving and storing goods, cash disbursement; 5) Establishment of well-articulated & measureable KPIs; 6) Independent monitoring of price trends on individual items; 7) Independent investigation of significant price variations among bidders; 8) Independent investigation of purchases just below the bidding threshold; 9) Transparent and objective policies for evaluating individual performance; 10) Whistleblower lines. 11) Pre-approval procedures for all bidders; 12) Preapproval of vendors etc.

### **Conclusion and recommendations:**

The literature shows that auditors generally recognize the responsibility to detect the indicators of fraud; they are reluctant to include corruption explicitly within the concept of fraud. In famous auditing textbooks, the issue of corruption is not discussed; indeed, the words 'corruption or 'bribery' are not even found in the books' indexes. This may be because some authors consider fraud and corruption to be two different offenses. It is suggested that word 'corruption' should clearly be defined and explained in the auditing standards so that auditors may be conscious of corruption. Once auditors become aware of the term 'corruption' through auditing standards, they will use various tools, techniques and their

professional judgment to contribute against corruption.



### **The Brazilian Federal Court of Accounts invests in institutional partnerships, data analysis and the use of AI in the fight against corruption**

The Federal Court of Accounts (TCU – SAI Brazil) plays a key role in preventing and fighting corruption in Brazil. As an independent control body that monitors the management of public resources, TCU invests in advanced data analysis, artificial intelligence (AI) and in institutional partnerships to ensure transparency, efficiency and legality in public administration.

To identify the risks of control activities, TCU has, among other instruments, a platform called LabContas, which is structured through 80 public administration databases, a catalog of information, tools and solutions for the processing and analysis of data for the execution of external control activities. Other important mechanisms include Alice, a tool that automatically analyzes invitations for bid, SAO (Budget Analysis System), a tool that automatically analyzes public works budgets, and Marina (Map of Risk in Acquisitions System), which makes use of AI to provide a comprehensive view of the universe of federal public administration contracts and acquisitions, and to allow a more assertive selection of auditable objects with a greater risk of presenting irregularities.



It is also worth to mention the OpenGeoHub and Panoptes initiatives, which invest in geotechnology techniques and on the development of geospatial skills for audit and inspection work (for more information, check [https://portal.tcu.gov.br/en\\_us/imprensa/news/tcu-invests-in-institutional-partnerships-data-analysis-and-the-use-of-ai-in-the-fight-against-corruption.htm](https://portal.tcu.gov.br/en_us/imprensa/news/tcu-invests-in-institutional-partnerships-data-analysis-and-the-use-of-ai-in-the-fight-against-corruption.htm)).

### **Interaction with other control bodies to share knowledge and good practices and to perform joint actions:**

TCU has established relationship with several institutions not only inside the country, but also throughout the world, aiming for exchange of knowledge and information/data, acquisition of new professional skills, incorporation of techniques and joint actions, in some cases. The inspection actions of cases of corruption carried out by TCU contribute to the investigation of crimes and money laundering activities when their results are passed on to the agencies that act in the criminal sphere, after the competent judgments, or, in particular, when such inspection actions are carried out jointly with other agencies, as occurred, for example, in Operations “Research”, “Tritão” and “Nácar”, among others.

TCU has also interacted with other control bodies to share the systems developed and seek good practices in this field. The Office of the Comptroller General (CGU), for example, has important tools with AI-based technology, such as Faro, the Ombudsman Risk Analysis Tool, used to automate the analysis of complaints sent by citizens.

In addition, TCU has conducted initiatives that have helped public officials and anti-corruption authorities identify corruption risks and improve preventive mechanisms. For instance, the operational audit to evaluate the susceptibility to fraud and corruption of Mato Grosso do Sul public organizations was a comprehensive review of the management practices, internal controls, and financial transactions of public organizations in the state of Mato Grosso do Sul.

This work led to the implementation of the National Corruption Prevention Program (PNPC), created in 2020 as an initiative to encourage Brazilian public organizations to adopt good practices to prevent and fight corruption. The Program instigates the self-assessment of the risk of exposure to fraud and corruption and the adoption of corrective and preventive measures, with guidelines and technical support from the control Agencies, and has included more than 9,000 public administration organizations from the Legislative, Executive and Judiciary branches, at the federal, state, and municipal levels.

### **Continuous audits - payroll, benefits, and education resources:**

Since 2015, TCU carries out the Continuous Inspection of Payroll to audit and monitor the resources spent on the payment of active, inactive and pensioners. By crossing databases, 39 audit trails are executed automatically. The methodology is already shared by other Brazilian audit courts and was transformed into a technical note by the Inter-American Development Bank (available in:



<https://publications.iadb.org/en/data-driven-digital-innovation-strengthen-integrity-tcus-payroll-oversight-brazil>).

TCU also performs the Continuous Inspection of Benefits, a methodology with intensive use of tools and techniques of data analysis in the control of social security benefits paid by the National Institute of Social Security (INSS), which helps to avoid fraud and irregularities, and has led the subnational audit courts in the designing of a method for remote and continuous oversight of education resources, which resulted in the creation of the Sinapse Project - Computerized System for Auditing Education Programs. By crossing several databases, various irregularities were found, including the existence of remuneration payment to dead public servants.

#### **Practical Report Reference Class Forecasting (RCF)**

Finally, this report provides high-level benchmarks on the costs and time frame of Brazilian infrastructure projects relative to similar projects in other countries. It investigates whether there are meaningful and/or statistically significant differences in infrastructure cost and schedule overruns between Brazil and other countries. These quantified outputs of cost and schedule can be used in project appraisal and to forecast the costs, timelines, and risks associated with infrastructure development (available in:

[https://olacefs.com/wp-content/uploads/2023/10/Practical-Report-RCF\\_ING-out2023.pdf](https://olacefs.com/wp-content/uploads/2023/10/Practical-Report-RCF_ING-out2023.pdf)).

The German Cooperation for Sustainable Development have implemented this initiative, through Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), in partnership with TCU and the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS).



#### **The Accounts Chamber of the Russian Federation. Methodological Recommendations on Identification and Assessment of Corruption Risks**

Fighting corruption is one of the strategic objectives of the Accounts Chamber of the Russian Federation. SAI Russia, within its mandate, pays special attention to promoting the principles of openness and transparency in public administration, improving anti-corruption legislation and increasing the efficiency of the use of public resources.

These objectives are fixed in the “Roadmap for Developing the Integrity Environment”. The main priority of the Roadmap is the introduction of corruption risk prevention in the public sector. The document provides for 34 activities until the end of 2024, developed, inter alia, on the results of the study of international experience and grouped into six most important areas, including the development of anti-corruption methodology and practice, digitalization, capacity building etc.

One of the key Roadmap activities was the preparation of Methodological Recommendations on Identification and Assessment of Corruption Risks (approved



by the Accounts Chamber of the Russian Federation in October 2023). The purpose of the document is to provide methodological support to the auditors in the course of control and expert analytical activities.

*«It is important that the Methodological Recommendations are aimed not only at identifying issues that have a corruption component. Of particular value is that they help to analyze the activities of Ministries and Departments in organizing and implementing a corruption risk management system. This is a new building block for improving public administration in the field of anti-corruption. The uniqueness of the Methodological Recommendations is that it's a living tool. As a result of the audit, they will be developed and the list of corruption risks will be supplemented».*



*Member of the Board  
Ms. Svetlana Orlova*

The methodology developed by SAI Russia is unique in many respects.

- When preparing recommendations, the Accounts Chamber analyzed advanced foreign experience (more than 30 methodological materials), used the expertise of leading universities, as well as the practical experience of public institutions.

- Among the main barriers to expanding SAI cooperation in the field of anti-corruption is the lack of a unified approach to the interpretation of the terms “corruption” and “corruption risk”. Most of the methodological materials of international organizations and SAIs contain only a list of corruption acts, without giving a direct definition of this phenomenon. The Recommendations, on the contrary, propose specific definitions of “corruption risk”, “corruption risk indicator”, “corruption factor” and other key concepts.
- The Methodological Recommendations reveal step by step the process of identifying corruption risks and, most importantly for the audit institution, establishing links between them and the identified violations. A key element of this approach is the identification of corruption risks indicators and determination of “critical points” where violations are most likely to occur. The Accounts Chamber of the Russian Federation prepared a checklist for auditors, a wide list of corruption risks indicators, and list of possible corruption risks in relation to the relevant indicators.
- The methodology is innovative due its systematic nature. It allows for a comprehensive analysis of corruption risk management at the audited site, including assessing the effectiveness of implementing measures to prevent corruption, resolve conflicts of interest and develop internal standards. The



result of such work is the identification of shortcomings specific to a particular organization, which, in turn, makes it possible to prepare targeted recommendations for improving anti-corruption policy.

The Accounts Chamber of the Russian Federation plans to apply the developed Recommendations during the upcoming audit of the execution of the State budget for 2023.

For this, the SAI Russia audit staff will go through the appropriate training. In addition, training events are planned for auditors of Regional Audit Institutions. The first workshop took place on December 6, 2023 via video conference. Chairs of all Regional audit institutions of the Russian Federation joined the webinar.

Considering the importance of SAI digital transformation, our next step is to automate algorithms for identifying and assessing corruption risks. For the upcoming audit of the execution of the State budget in 2023, the Accounts Chamber of the Russian Federation will prepare several digital solutions. SAI Russia has practical experience in this area. The use of text analytics tools with the artificial intelligence technology in the study of plans of federal executive authorities aimed at combating corruption made it possible to reduce labor costs by 15–20 times.

Despite differences in institutional, technical and organizational capabilities, SAIs are united in their desire to improve the quality of public administration. Sharing best practices allows us to learn from each other's experiences and combat corruption more

effectively.

The Accounts Chamber of the Russian Federation plans to translate the Methodological Recommendations into English and to provide them to the members of the INTOSAI Working Group on the Fight Against Corruption and Money Laundering (WGFACTML), as well as to create online educational course on the platform of Digital University for the INTOSAI Community (U-INTOSAI).



**Cooperation  
between the French  
Cour des Comptes  
and the Judicial  
Authority**

*An exemplary case*

*Dominique Dujols*

*Senior counsellor (H),  
liaison officer for the  
fight against corruption*

The French Cour des comptes is competent for auditing every public entity and any private organization using public funds or from the call for generosity, but is also competent to investigate, judge and sanction breaches of the rules of public expenditure and serious misconduct in the management of public officials. Therefore, it plays a special role that facilitates cooperation with criminal justice, and occupies an original place in the French system of fight against corruption.

**The French Cour des comptes cooperates  
with other actors of the fight against  
corruption**

Different entities were created as a result of the Merida Convention, or after "politico-



financial scandals" : it's the case for High Authority for Transparency of the public life (HATVP) created in 2013, for the Financial Republic Prosecutor (PNF) in 2014, and for the French Anticorruption Agency (AFA) created by a 2016 law.

### ANTI-CORRUPTION: A RICH AND COMPLEX LANDSCAPE



In line with the recommendations of the Abu Dhabi Declaration and the *ad hoc* guide developed by UNODC and Intosai<sup>11</sup> the Cour des comptes cooperates with the other involved institutions.

For example, with High Authority for Transparency in the Public Life (HATVP): 2 members of the Cour des comptes are members of the college, and magistrates also investigates for the High Authority. The Cour and the HATVP may exchange information on public officials, which may reveal breaches in their declarations of interest or property, or even make it possible to detect illegal taking of interest.

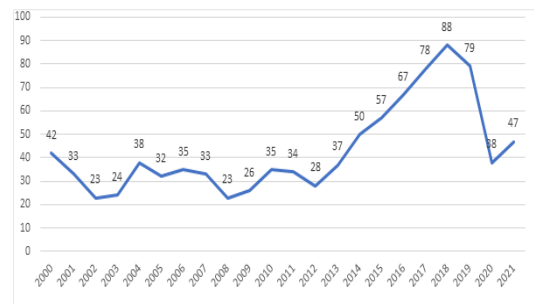
<sup>11</sup><https://www.unodc.org/unodc/en/corruption/abudhab-declaration-programme/events/2022-12/12th-general-meeting-of-the-international-association-of-anti-corruption-authorities.html>

With the Anticorruption Agency: Regular exchanges between General Prosecutor and AFA. AFA sends to the Cour des comptes its annual program and the Cour may share the results of former investigations. Two members of the Cour are members of AFA Sanctions Committee.

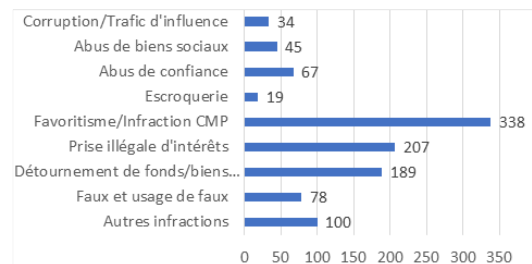
### A long-standing and thorough cooperation with criminal justice

The oldest and most intense cooperation is with the criminal justice system, but this has increased significantly since the creation of the PNF, although a slowdown occurred during the COVID pandemic. The most numerous cases concern favouritism and other violations of equal access to public procurement, then illegal taking of interest.

### THE COUR DES COMPTES AND THE CHAMBRES REGIONALES DES COMPTES HANDOVER MANY CASES TO JUDICIAL AUTHORITY



### CASES HANDOVERED BY FINANCIAL JURISDICTIONS TO CRIMINAL JUSTICE (2000-2019)





Because of its jurisdictional competency, their proceedings are close to judicial Courts and make easy to cooperate. The members of the Cour des comptes have the status of magistrates. The Cour and the Regional and Territorial Chambers shall apply to all their activities contradictory procedures, implying strict respect for the rights of the defence, base their reports and judgments on written evidence, and decisions are collegial. As with criminal justice, the functions of prosecution and judgment are separate.

This "culture" facilitates exchanges between financial and criminal justice, and the cases handovered to Prosecutors of the Republic include robust elements<sup>12</sup>.

We will illustrate this cooperation with an exemplary case.

### **The case of the « O » SAI**

This SAI was created to help victims of medical injuries to received compensation. In case of medical accident, nosocomial infection, or serious effects caused by a health product, two main types of compensation are paid by the O SAI, depending on whether a fault may be alleged against a health professional or not

- The accident was due to a hazard, no fault had been committed: in this case, the SAI pays on its budget.
- A health professional's fault is presumed or proven. The SAI pays, and then ask to

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<sup>12</sup>:[https://www.ccomptes.fr/system/files/202306/Advocacy%20Jurisdictional%20SAIs\\_%20EN\\_political%20authorities%20VDef\\_0.pdf](https://www.ccomptes.fr/system/files/202306/Advocacy%20Jurisdictional%20SAIs_%20EN_political%20authorities%20VDef_0.pdf)

the professional and his insurer to reimburse the sums it paid to the victim.

Thus, the budget of the SAI relies on subsidies from Health insurance fund (for the first case), and on reimbursements by insurers (for the second).

In 2016, an audit by the Cour des comptes revealed serious mismanagement and breaches of probity. The main findings were:

- Public procurement rules were not respected, and favouritism was suspected,
- Claims to insurers were not systematic with important loss of money, and in the same time the proximity between one of the directors and insurers was “troubling”,
- Internal control was not implemented,
- Written procedures were lacking or did not comply with the law, often in a manner unfavourable to the SAI,
- State and Social security supervision appeared to be lacking.

A parallel audit of the public accountant's accounts revealed also numerous shortcomings and undue interference by the SAI's management.

- The accountants did not receive the refund cheques directly, so cheques were lost,
- Documents necessary for recovery were not send to them by management,
- One of the accountants also made payments that he should have refused.



It was obvious that there were both serious breaches of public administration, and very likely criminal offences: there was a lot of work for both the financial jurisdictions and the criminal judge!

First, the Cour des comptes issued a very severe audit report with numerous recommendations to profoundly reform the functioning and practices of the SAI: this is the usual following of an audit that reveals serious malfunctions.

In parallel, the General Prosecutor near the Cour issued comminatory communications to the supervisory authorities, asking them for answers on the measures they planned to take to remedy the situation. Although the Court and its Prosecutor do not exercise injunctive powers, the tone used, the publicity of the communication and its response have a powerful, even “scathing” effect. The General Prosecutor also issued an indictment before the relevant chamber of the Cour against the public accountants.

He also issued an indictment before the CDBF against the highest managers<sup>13</sup>

At the same time, he referred the matter to the Financial Public Prosecutor (PNF) with a special report on suspected criminal offences.

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<sup>13</sup> Since January 2023, a major reform of the responsibility of public agents - managers and accountants- has been accompanied by profound changes in the organization of the judicial function of Financial jurisdictions, leading in particular to the creation of a single Litigation Chamber at the Cour des Comptes, and the suppression of the CDBF. Punishable offences have also been redefined. However, the new system is largely inspired by the previous CDBF system, which makes the example presented here still relevant.

Regarding the articulation of proceedings before the CDBF and before the criminal justice, the case was complex and the procedural risks were real : amongst the numerous infringements, some could be classified as both criminal offences and offences under the Financial Jurisdictions Code. Thus, there was a significant risk of running up against the principle *Non bis in idem* which prohibits punishing a person twice for the same fault: in this case, procedures may fail on one ... or both sides.

To avoid this risk, several meetings were held between the two Public Prosecutor's Offices, some with the Cour's investigating magistrate and the Gendarmerie's investigating department. It was then decided which jurisdiction would prosecute which given fact. This means renouncing to investigate certain facts on one side or the other, or making sure to specify for certain charges, that very close facts could receive different qualifications.

The Gendarmerie having searched the SAI and the homes of the director, the seals were examined in the presence of the magistrate of the Cour, with the agreement of both prosecutors. This allowed to obtain the official communication of documents very precious for the proceedings before the CDBF, but also to facilitate the investigation of the Gendarmerie which could focus on the fundamental documents for the criminal procedure.

It was a heavy job, but the efforts were rewarded on both sides.





### **On the financial jurisdiction side :**

- following the audit and the General Prosecutor's communications, the government dismissed the three main managers, imposed a profound reform to the O\* SAI, of which procedures were completely rewritten, in compliance to the law.
- The new management launched recovery procedures against insurers and obtained very substantial sums
- The accounts were judged by the Cour and the accountants were sanctioned for failure to comply with accounting obligations (without any criminal offence);
- The Court of Budgetary and Financial Discipline judged the three directors and they were sanctioned with significant fines for serious breaches of financial regulations and mismanagement.

### **On the criminal justice side :**

- Two directors accepted a "preliminary recognition of guilt" procedure. The first director, guilty of favouritism, received a 6-month suspended prison sentence and a €50,000 fine. The second one received a 3-months suspended prison sentence and a € 20,000 fine.
- The third was judged and found guilty of favouritism and false declaration of interest (concealing his links with insurers). He was given a suspended 4 months prison sentence, fined 2,000 euros, and a two-year suspended ban on holding public office

- A company has been found guilty of concealing favouritism and was fined 20,000 euros + 1-year suspended exclusion from public procurement contracts

### **To conclude**

What is most interesting is not the severity of the sentences handed down, although they are significant and dissuasive. It is the continuity and progression in the response to a situation that is both serious and complex:

- First, urgent measures radically reorganize a public SAI, following the audit phase and the communications of the General Prosecutor;
- Second, judgments by financial jurisdictions against accountants and managers sanction violations of the rules, although not constituting criminal offences;
- Last, the most serious faults are subject to penalties including prison sentences.

This was made possible both by our jurisdictional function, the procedures and the culture it engenders, and by close cooperation between the financial judge and criminal judge, which optimizes the efforts and the evidences gathered on both sides.

Thus, in the face of situations of serious negligence and breaches of probity, the audit feeds into the jurisdictional and judicial function, and conversely, jurisdictional and criminal proceedings give the audit function its full effectiveness.



## **The Phenomenon of Corruption as One of the Most Prominent Challenges Facing the SDGs' Achievement.**

**Accountability State Authority - Egypt**

Sara Gamil Mosaad  
Senior Auditor

### **Introduction :**

Corruption has prevailed in the world where neither developed nor developing countries are excluded from it. There is a consensus among academics and policymakers regarding the problem of corruption and its seriousness. It has also received great attention from international authorities, organizations as well as various theoretical and applied studies. Many global governmental and non-governmental organizations and authorities were established to fight corruption of all types through seminars, conferences, treaties and agreements, as corruption has become one of the challenges facing countries and these organizations due to its multiplicity and outspread.

### **Corruption is the biggest obstacle facing the Sustainable Development Goals' achievement:**

The topic of sustainable development has captured the world's attention during the past 15 years as sustainable development has become the ideal solution to eradicate underdevelopment in addition to various problems that the people and international community suffer from. Sustainable development was the result of tireless efforts exerted at the global level as it undergone

several stages and developments; from development as a synonym for growth to development as a concept that includes growth as well as distribution to comprehensive economic and social development reaching the sustainable development concept.

Corruption is considered one of the factors obstructing development within countries. The transparency international Organization concerned with anti-corruption has stated that corruption is still rampant in the world where more than 6 billion people live in countries in which corruption prevails in one way or another, especially countries where conflicts and non-democratic regimes are widespread.

Corruption has developed into organized institutions that pose a threat to the world development. Indeed, it is the most prominent obstacle facing the SDGs' achievement. As long as sustainable development is one of the basic human rights recognized in national and international charters. Corruption contributes to the loss of this right, and deprives individuals of enjoying freedom, justice and ensuring a future for upcoming generations, in addition to exclude them from policymaking and from setting various development plans as well as from participating in making crucial decisions related to their future.

### **The importance of enhancing transparency, integrity, and fighting corruption to achieve Sustainable Development Goals:**

Recognizing the essential role of the process of enhancing transparency, integrity and



fighting corruption in order to achieve SDGs, INTOSAI has included contributing to the follow-up, audit and revision of the SDGs within the national context of each country and in accordance with the individual legislative mandate of SAIs, as the comprehensive priority No. 2 included in Strategic Plan 2017-2022. INTOSAI completed its support for this effective role by approving priority No. 2 of its Strategic Plan 2023-2028, entitled with “Contributing to the achievement of the 2030 Sustainable Development Plan”.

INTOSAI has also developed a series of principles, standards and guidelines included in the INTOSAI Framework for Professional Pronouncements (IFPP). These pronouncements are concerned with three types of public sector audit: Financial, Performance and Compliance. As many of them, address specific audit topics, some of which are particularly relevant to the audit of SDG16. These pronouncements are as follows:

- INTOSAI-P1: Lima Declaration of Guidelines on Auditing Precepts, and the Role of SAIs in Promoting Good Governance and Accountability.
- INTOSAI-P10: Mexico Declaration on Independence, which provides guidance on SAIs’ independence and the importance of protecting their independence to ensure effective oversight.
- INTOSAI-P12: Value and Benefits of SAIs – Making a Difference in the Lives of Citizens, it presents SAIs’ basic principles to set an example.

- INTOSAI-P20: Principles of Transparency and Accountability, in order to help SAIs lead by example in their governments and practices, which is crucial to auditing SDG16.

This is in addition to:

- GUID 5202: Sustainable Development: Role of Supreme Audit Institutions, as it addresses sustainable development concept and evaluates the role played by SAIs towards achieving their goals, including SDG16.
- GUID 1900: Peer Review Guide, which is a live document that reflects the latest developments in the field of peer review. It is periodically reviewed and new versions are published.

#### **The impact of corruption on sustainable development:**

Corruption affects investment as well as economic growth and it even undermines SDGs. Every development process fails if corruption is not combated. If we analyze each of the goals on which sustainable development is based, we find that corruption is a fundamental obstacle to their implementation in its various political, economic, social, and environmental dimensions, which are the dimensions on which sustainable development focuses:

1. On the economic level: Corruption affects investment opportunities and public spending as well as leads to wasting money, a decrease in income and wealth misdistribution. Sustainable development depends on primary resources, energy, increased production and the development of human skills.



This is achieved through economic growth as well as encouraging industry, innovation, investments, and improving living circumstances and well-being.

2. On the political level: Sustainable development requires a democratic environment and good governance characterized by transparency and accountability. In a non-democratic system, corruption is rampant, and thus it is not possible to achieve development and guarantee the right to enjoy freedom, peace, justice, and strong institutions. Corruption hinders the achievement of political and security stability, weakens the application of legal text, and contributes to the loss of human rights as well as sustainable development right as a right of people. Corruption also affects the weakness of political participation and distorts the democratic climate which negatively affects all forms of development and the inability of State institutions.
3. On the social level: Corruption affects social stability and leads to the collapse of moral values, the spread of unemployment and poverty as well as the emergence of classism and, consequently, inequality. This is incompatible with the SDGs. The United Nations General Assembly has recognized that corruption constitutes an obstacle to development and diverts resources away from efforts exerted to eradicate poverty and ensuring sustainable development. Such a crime requires international cooperation to combat it. Corruption leads to a deterioration in the level of social

services, increases crime rates, affects the activation of justice role and judiciary independence in holding the corrupt people accountable. It also increases the cost of public services and reduces their quality.

4. On the environmental level: Corruption leads to the depletion of natural resources, which jeopardizes the future of upcoming generations and thus fails to achieve the continuity of sustainable development.

**The relationship between corruption and development in the light of the United Nations Development Program strategy in the field of fighting corruption (the relationship between corruption and poverty):**

The United Nations Development Program, as the most specialized organization, plays a pivotal role in the field of fighting corruption being one of the most important obstacles to development. Corrupt practices divert money away from development, leading to reallocating funds to other areas and impeding the realization of human rights. Therefore the program tries to follow a balanced strategy to reduce the negative effects of the phenomenon, based on two fundamental points:

- Enhancing national capabilities in the field of fighting corruption.
- Addressing its causes in various development contexts while developing discussions and policies advocacy activities at the global and regional levels in order to reach the overall goal, which is to achieve the results of the



Millennium Development Goals and the Sustainable Development Goals.

**The relationship between (the three) corruption strategies in Egypt and the sustainable development goals:**

Egypt endeavors to achieve SDGs through launching Egypt Vision 2030, raising economic growth rates in addition to the belief that eradicating corruption is the magic key to increasing the flow of investments and the success of the economic reform system. Hence, the Egyptian State worked to develop a unified strategy to fight corruption through the issuance of the 2014 Constitution. The Article 218 thereof included the State's commitment to fighting corruption and the establishment of relevant bodies and authorities. Accordingly, with sincere political will and permanent support for anti-corruption efforts, 3 anti-corruption strategies were launched, through which distinguished successes were achieved. This is represented in 3 basic axes, which are:

- The first axis: is related to issuing laws and regulations that would fight corruption.
- The second axis: is related to empowering the regulatory and judicial authorities responsible for implementing the strategy.
- The third axis: It is the real will of the political leadership to fight corruption. This axis is the driver of the other two axes and is considered the most important axis of fighting against corruption.

<b>The strategy</b>
National Anti-Corruption Strategy 2014-2018
National Anti-Corruption Strategy 2019-2022
National Anti-Corruption Strategy 2023-2030

The Accountability State Authority (ASA) takes part in implementing the strategy, which is considered the mechanism for implementing the general policy of the Egyptian State to fight corruption, as stipulated in the aforementioned Article of the Constitution as well as Article (5) of the United Nations Convention against Corruption. The ASA as a member of the National Coordinating Sub-Committee for Preventing and fighting corruption, participates in developing and following up the implementation of the strategy in coordination with other anti-corruption authorities throughout the Republic. This sub-committee is concerned with enforcing all international anti-corruption conventions and periodically evaluating relevant legislations and decisions, in order to determine their adequacy and compatibility with the articles of such conventions.

**Fighting corruption and its impact on:**

A. SDG 16:

Sustainable Development Goal 16, "Peace, Justice and Strong Institutions", is one of the main goals that countries seek to achieve. Enhancing transparency and accountability is one of the most important means of achieving this goal, as it contributes to ensuring the integrity and efficiency of government institutions, protecting human rights, and enhancing



community participation in decision-making.

SAIs play an important role in enhancing transparency and accountability as the essential factors for achieving SDG16. This imposes an obligation on States to exert more efforts to support SAIs' role in order to achieve comprehensive sustainable development.



sustainable development cannot be achieved without building peaceful societies and just institutions as well as addressing issues of corruption, mismanagement, insecurity and injustice. Thus, some SDGs can be considered cross-cutting as a whole. This is the case for gender equality and Africa, which is a global priority for UNESCO and a critical factor for achieving all internationally agreed development goals.



The 2030 Agenda explicitly recognizes through SDG 16 the importance of strong institutions for achieving sustainable development, as weak and dysfunctional security, justice and oversight institutions perpetuate situations of conflict, injustice and human rights violations that affect all populations, especially already marginalized populations. They reduce public confidence and threaten the legitimacy of government institutions in general.

SDG 16 is a driver of progress and an enabler for all other goals. Sustaining peace and development always requires achieving the various targets of Goal 16. The SDGs are not completely independent of each other, but rather are closely linked. Nurturing peace and inclusive societies and building strong and effective institutions - including SAIs - help reduce inequality and raise economic prosperity. The 2012 United Nations Declaration considers that

Stemming from SAIs' role with regard to monitoring and auditing SDGs' achievement, one of the two themes of the XXII INCOSAI, which was held in 2016 in Abu Dhabi, addressed the topic. The conference emphasized the great importance that SAIs attribute to financial control and auditing operations on the implementation of the SDGs by identifying the following four approaches:

- Monitoring the readiness and agility of national governments with regard to SDGs' achievement,
- Carrying out performance audit operations in relation to SDGs,
- Contributing to achieving SDG16, which stipulates building effective, transparent and accountable institutions,
- SAIs' potential to play an exemplary role in transparency and accountability in carrying out their tasks.



Transparency and accountability are essential to achieving SDG16. Promoting transparency and accountability contribute to building more peaceful and inclusive societies, providing justice for all as well as building effective, accountable and inclusive institutions at all levels. Thus, by performing their supervisory role over all State institutions and bodies and monitoring public funds, these institutions can reduce all aspects of financial and administrative corruption and thus help achieve the SDGs in general and the 16<sup>th</sup> goal in particular.

We can group the role of SAIs in two directions:

- SAIs support good governance through their role in accountability and transparency;
- On the other hand, SAIs provide practical analyses, evaluations and follow-up of the work done on the management, implementation and monitoring of sustainable programs, regulations and objectives.

At the same time, supporting institutional reforms by strengthening audit of State financial management is one of the important challenges facing SAIs in our modern world.

SAIs Contribution in supporting transparency is an essential element of accountability, as it allows the public to get acquainted with how government institutions operate and how public funds are spent. Moreover, it allows the public to identify whoever is responsible for decision-making and hold them accountable if they

commit violations. These two elements work to:

- Enhancing confidence: Transparency and accountability contribute to building trust among citizens, government, and institutions. Providing disseminated and accurate information, and holding officials accountable for their actions, increases citizens' confidence in the political system and institutions.
- Achieving justice: Transparency and accountability contribute to achieving justice. When institutions are transparent and accountable for their actions, individuals can seek justice, equality and obtaining their rights.
- Fighting corruption: Transparency and accountability play a significant role in fighting corruption. When public spending is transparently monitored and managed, it becomes difficult for corrupt people to operate with impunity.
- Promoting security and stability: SDG16 is related to promoting peace and stability. Transparency and accountability reduce the potential for conflict and violence, as they contribute to resolving conflicts peacefully and via legal means.
- Achieving sustainable development: Transparency and accountability enhance economic and social stability, and thus contribute to achieving sustainable development and comprehensive well-being.
- Promoting human values: Transparency and accountability promote human rights and democratic values. It gives individuals the opportunity to

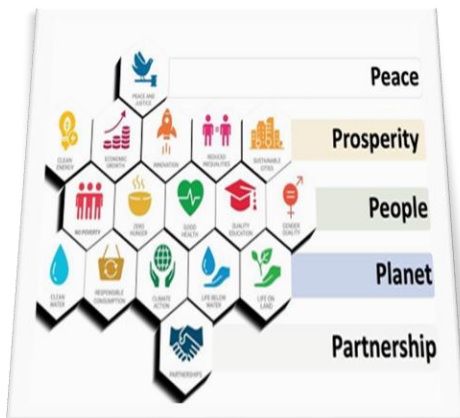


participate in the decision-making process and influence their fate.

- Promoting economic and social transformations: Transparency and accountability contribute to achieving economic and social transformations as they encourage the efficient use of public resources and enhance everyone's participation in this process.

**B. Other sustainable development goals:**

Corruption negatively affects achieving sustainable development. It also threatens the rule of law and weakens confidence in the government and State institutions. The SDGs recognize the link between corruption and achieving peace and justice at the level of societies and their ability to accommodate all groups, regardless of their diversity. If SDG16 focuses on reducing bribery, strengthening institutions, and enhancing the right to access information, then these are considered prerequisites for achieving the other 16 SDGs of completely eradicating poverty and hunger, quality education, and so on. This also applies to the national anti-corruption strategy, which emphasizes the importance of SDGs and supporting the State's efforts to fight against corruption by strengthening the legal framework.



**Raising the slogan: No sustainable development without peace, stability and effective governance:**

Without peace, stability, human rights and effective governance based on the rule of law, we cannot hope to achieve sustainable development. The pursuit for the desired development and achieving SDGs requires working towards comprehensive, serious and measurable reform, and placing the issues of integrity, transparency and anti-corruption at the top of our priorities. Sound development requires a real fight against corruption.

On the other hand, the SDGs have an inherent relationship with peace and stability. Without peace, all other SDGs will be impossible to achieve, from focusing on the needs of women and youth to addressing climate change, water, energy and food security.

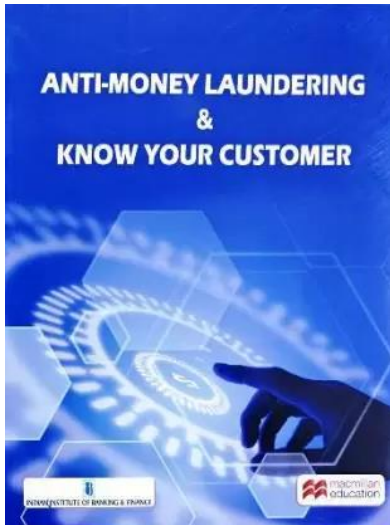






## 6. Books & Readings Related to Corruption & Money Laundering:

### Anti-Money Laundering & Know Your Customer



**Year of Publication** 2023

**Author** Indian Institute of Banking & Finance (IIBF)

**publisher** Macmillan Publishers India

**Number of pages** 326

related issues since its inception, subsequent developments and resolutions for adoption and implementation. The book addresses all four elements of KYC AML guidelines comprehensively and covers the same in two parts. The 1<sup>st</sup> part deals with all aspects of ML, its threats to the economy and challenges in combating it and the 2<sup>nd</sup> part provides Know Your Customer (KYC) measures and various regulatory prescriptions which will be helpful for the Banks/Financial institutions to have in place a robust framework for ensuring conclusive compliances in all segments.

The book provides the theoretical background on the subject and practical steps for banks implementing an AML/KYC regime in accordance with international standards. It explains the basic elements required to build an effective AML/KYC framework and summarizes the role of the employees in fighting ML. The highlight of the book is that it also contains the Guidance Notes for banks on AML and KYC issued by Indian Banks' Association.

This book would help in gaining a deeper knowledge and understanding on the various aspects of AML/KYC and will be useful to bankers, academicians and policymakers.

#### **Summary:**

Money Laundering (ML) across the globe is not only a matter of serious concern for all countries but it also imposes substantial financial threat due to use of black money becoming a part of the financial ecosystem of the economy by operating through banking platforms. UNO, BCBS, FATF and other organizations have issued various guidelines and recommendations to all jurisdictions world over to combat ML and Financing Terrorism (FT) activities in respect of domestic as well as cross border operations. The book illustrates all the



## 2023 Review of The International Monetary Fund’s Anti-Money Laundering and Combating the Financing of Terrorism Strategy



<b>Year of Publication</b>	<b>2023</b>
<b>Author &amp; publisher</b>	<b>International Monetary Fund (IMP)</b>
<b>Number of pages</b>	<b>55</b>

### **Summary:**

This paper reviews the Fund’s efforts to safeguard financial integrity and proposes the way forward for the Fund’s Anti-Money Laundering and Combating the Financing of Terrorism (AML/CFT) Strategy. For over 20 years, the IMF has recognized that effective AML/CFT frameworks, and financial integrity more broadly, are key to the soundness and stability of the financial sector and to prevent the negative macroeconomic implications of financial crimes on the broader economy of members.

## Using Artificial Intelligence to Combat Money Laundering



Intelligent Information Management, 2023, 15, 284-305  
<https://www.scirp.org/journal/iiim>  
 ISSN Online: 2160-5920  
 ISSN Print: 2160-5912

### **Using Artificial Intelligence to Combat Money Laundering**

Rashid Alhajeri<sup>1</sup>, Abdulrahman Alhashem<sup>2</sup>

<b>Year of Publication</b>	<b>2023</b>
<b>Author</b>	<b>Rashid Alhajeri &amp; Abdulrahman Alhashem</b>
<b>Publisher</b>	<b>Intelligent Information Management, Vol.15 No.4, July 2023</b>
<b>Number of pages</b>	<b>22</b>

### **Summary:**

Banks and other financial institutions handle sensitive records regarding people, trusts, and corporations. Money, as a sensitive and useful commodity, makes financial organizations valuable and prone to criminal elements. Common criminal activities that target the banking sector include money laundering, identity and personal records theft, and terrorism financing.

These are global issues that have garnered the attention of international bodies and governments. One method proposed to deal with illicit finance and money laundering is artificial intelligence (AI). AI implements various algorithms and techniques to monitor customers, markets, and financial transactions that help identify various banking habits. Understanding clients’ transactions and the nature of bank transfers enables AI to prevent and combat money laundering. This research offers an understanding of how AI is used in the financial system to combat fraudulent activities such as money laundering. It is organized into five chapters covering various aspects of AI and money laundering.



## 7. List of the WGFA CML Chair and Member SAIs and Their Contacts:

	Flag	WGFA CML Member SAIs	Contacts
1		Accountability State Authority of Egypt (ASA) Chair / WGFA CML <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>
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12		Comptroller General of Accounts (CGC) of the Republic of Guatemala <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		Office of the Comptroller and Auditor General of India <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		Audit Board of the Republic of Indonesia <a href="https://www.bpk.go.id//home/index/en">https://www.bpk.go.id//home/index/en</a>	<a href="mailto:international@bpk.go.id">international@bpk.go.id</a> <a href="mailto:asosai@bpk.go.id">asosai@bpk.go.id</a>
15		The Supreme Audit Court of IRAN <a href="http://www.dmk.ir/">http://www.dmk.ir/</a>	<a href="mailto:pria@dmk.ir">pria@dmk.ir</a>
16		Federal Board of Supreme Audit of Iraq <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		Office of the Auditor General of Lesotho <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		National Audit Department of Malaysia <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		The Superior Audit of the Federation of Mexico <a href="https://www.asf.gob.mx/Default/Index">https://www.asf.gob.mx/Default/Index</a>	<a href="mailto:mcalderon@asf.gob.mx">mcalderon@asf.gob.mx</a> <a href="mailto:eobetanzos@asf.gob.mx">eobetanzos@asf.gob.mx</a>
20		Court of Accounts of the Republic of Moldova <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		Court of Accounts of the Kingdom of Morocco <a href="http://www.courdescomptes.ma/">http://www.courdescomptes.ma/</a>	<a href="mailto:ecomptes@courdescomptes.ma">ecomptes@courdescomptes.ma</a>
22		Office of the Auditor General of Namibia <a href="https://www.oag.gov.na/">https://www.oag.gov.na/</a>	<a href="mailto:jkandjeke@oag.gov.na">jkandjeke@oag.gov.na</a>
23		State Audit Institution of OMAN <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>
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26		<b>Comptroller General of Peru</b> <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		<b>Commission on Audit of Philippines</b> <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		<b>Supreme Audit Office of Poland</b> <a href="https://www.nik.gov.pl/en/">https://www.nik.gov.pl/en/</a>	<a href="mailto:wsm@nik.gov.pl">wsm@nik.gov.pl</a>
29		<b>Accounts Chamber of the Russian Federation</b> <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		<b>National Audit Office of the United Republic of Tanzania</b> <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		<b>State Audit Office of the Kingdom of Thailand</b> <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>
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33		<b>Accounting Chamber of Ukraine</b> <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		<b>UAE Accountability Authority</b> <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		<b>Government Accountability Office - The United States of America (GAO)</b> <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>