









WGFACML Reporting Dashboard 2021


Key to progress indicator colours

	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Serious difficulties being experienced –internal factors
	Serious difficulties being experienced – external factors (beyond the control of the WG)
	Not yet scheduled to start
	Initiatives / projects completed




Strategic Objective (as per SP 2017-22)	Strategies & Initiatives (asper SP 2017-22)	Performance Indicator ¹	Action Items ² and other comments
<p>Work Plan Goal 1</p> <p>Co-operation between SAIs to develop and finalize guidelines that support efforts of detecting and fighting corruption and money laundering as well as developing working papers.</p>	<p>Develop a Guideline on "Promoting Controls on Public Funds"</p>	<p>To develop a Guideline on "Promoting Controls on Public Funds" led by SAI Ecuador.</p> <p>Scope of the Guideline:</p> <ul style="list-style-type: none"> Promoting controls on government funds allocated for acquisition of goods and services for current use to directly satisfy individual or collective needs of the members of the community. Not including benefits based on contributions that are based on earnings; National Insurance, retirement pension, ... 	<p> Guideline finalized and QA Certificate issued and endorsed during the 74th GB Meeting held virtually on 24 November 2020 .</p>



Strategic objective (as per SP2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
<p>Work Plan Goal 1 Cont...</p> <p>Cooperation between SAIs to develop and finalize guidelines that support their efforts in detecting and fighting corruption and money laundering and develop working papers.</p>	<p>Develop a Guideline on "Stolen Assets Recovery" (Goal 1, Obj. 1, 2nd Guideline)</p> <ul style="list-style-type: none"> • Useful toolkit for SAIs auditors • Best practices, strategies and actions • Actionable guidance • Brevity and clarity • Well supported, high quality and consistent with documents produced by our international partners • Appendix Toolkit – Questions for SAIs Auditors to supplement existing procedures 	<ul style="list-style-type: none"> - WGFACML Work Plan approved Asset Recovery Guideline initiation, as well as several other new guidelines. - Current subgroup members: USA (Chair) Tanzania a Poland Egypt <p>Included:</p> <ul style="list-style-type: none"> - Importance of asset recovery and SAI role - Asset recovery steps - Agencies within the SAI's country that have responsibilities related to asset recovery efforts - How do these agencies collaborate (within the country) to implement asset recovery - Do the agencies involved have sufficient resources and expertise - To what extent are there clear policies and procedures for seizing assets (i.e., initiating asset seizure, gathering and tracing assets, securing assets, and setting and enforcing court orders - To what extent has the SAI's country been involved in repatriation, e.g. are there any available cases for review 	<p> SAI USA has chosen QA Level 3 for the Guideline.</p> <p> The document completed by July 2021 .</p> <p> The WGFACML Sectt. has undergone the following :</p> <ol style="list-style-type: none"> 1- Circulated the exposure draft of the Guideline to the WG member SAIs . 2- Received minor contributions from the WG members regarding the Guideline and hence sent them to SAI USA . 3- Ensure the adequacy of the Guideline to issue its QA Certificate . 4- Advocate the Guideline both internally and through the INTOSAI Community .




Strategic objective (as per SP2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator1	Action items2 and other comment
		- What legislative measures are in place to enable the return of confiscated/forfeited property	
<p>Work Plan Goal 1 Cont...</p> <p>Cooperation between SAIs to develop and finalize guidelines that support their efforts in detecting and fighting corruption and money laundering and develop working papers.</p>	<p>Develop a guideline on "Audit of Corruption Prevention in Public Procurement" (Goal 1, Obj. 1, 3rd Guideline)</p> <ul style="list-style-type: none"> In addition to ISSAI 5700 (Audit of Corruption Prevention), Preparation of a Guideline for the audit of corruption prevention measures in public procurement Taking into account: <ul style="list-style-type: none"> Avoidance of duplication Specialties of the public procurement process Already existing international documents 	<p>Subgroup members: Austria (Leader) Poland Chile Czech Republic Iraq Malaysia Namibia Oman Turkey Yemen</p> <p>Structure:</p> <ol style="list-style-type: none"> Introduction (SAI Austria) <ul style="list-style-type: none"> Scope of the Guideline Reference to "The Fundament" – ISSAI 5700 Explanation of "The Amendment" – actual guideline Corruption in Public Procurement (SAI of Poland/Austria) <ul style="list-style-type: none"> Definition Types of corruption Typical Risks Impact of corruption Public Procurement (SAI Czech Republic) <ul style="list-style-type: none"> Principles of Public Procurement Types of award procedures 	<ul style="list-style-type: none">  Approval of the project proposal and the exposure draft from FIPP  SAI Austria has chosen QA Level 2 for the Guideline.  The WGFACML Secretariat received the final exposure draft in July 2021 .  The WGFACML Secretariat has circulated the Guideline draft to all WG members and requested their comments during the exposure of the final draft , the WG Sectt . didn't receive any comments till 31 July 2021 .


Strategic objective (as per SP2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
		<ul style="list-style-type: none"> Stages of procurement process <p>4. Corruptions Prevention on organization all level (SAI Austria, Malaysia)</p> <ul style="list-style-type: none"> Requirement of professional management Supporting instruments and tools (e.g. e-procurement) <p>5. Corruptions Prevention In the different stages of the Procurement Process (SAIs of Oman, Iraq, Namibia)</p>	
<p>Work Plan Goal 1 Cont...</p> <p>Cooperation between SAIs to develop and finalize guidelines that support their efforts in detecting and fighting corruption and money laundering and develop working papers.</p>	<p>Develop a guideline on "Fighting Against Money Laundering" (Goal 1, Obj. 1, 4th Guideline)</p> <p>Objectives:</p> <ul style="list-style-type: none"> To state the role of SAI in fighting against money laundering. To develop practical guidance on auditing and evaluating the public institutions engaged in fighting against money laundering. To provide the practical tool for SAI auditors on how to deal with money laundering cases (gathering, securing, evaluating audit evidence and/or being expert witness in court) 	<p>Members:</p> <ul style="list-style-type: none"> Poland (Subgroup Leader) Iraq Tanzania Zambia As a result of the review of existing ISSAIs and INTOSAI GOVs, to develop and maintain expertise in the various fields of public-sector auditing (auditing of anti-money laundering system). Money laundering is linked with corruption, fraud and shadow economy. Efficient fighting of money laundering helps to 	<p> Guideline is still pending . The WG Sectt. has tried to get in touch with the Guideline's Leader for updating the Guideline's progress, but no answer was received .</p>

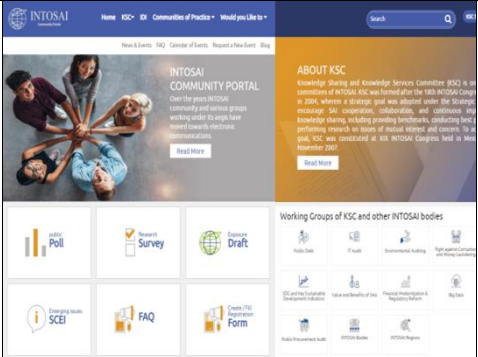
Strategic objective (as per SP2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
	<p>- The Guideline will support the auditor in understanding a specific subject matter and the application of the relevant ISSAIs</p> <p>Purpose: To provide user-friendly guideline that explains the key steps of international fight against money laundering, identifies potential audit areas for SAIs, and provides a usable guidance for SAI auditors in their audits of anti-money laundering activities.</p> <p>The work performed will help address priorities 2.1 and 2.2 in the 2017-2019 Strategic Development Plan. This project can be classified among priority 2 projects.</p>	<p>enhance accountability and transparency, as well as reducing fraud. The Guideline will contain:</p> <ul style="list-style-type: none"> - Real examples - Real audit plan - Real SAI support 	

Strategic objective (as per SP2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance indicator ¹	Action items ² and other comment
<p>Work Plan Goal 1 (cont) : Co-operation between SAIs to develop and finalize guidelines that support their efforts in detecting and fighting corruption and money laundering and develop working papers.</p>	<p>Develop a Guideline on “ Public Private Partnership Projects”</p>	<p>Poland (Subgroup Leader) The purpose of the project is to draft a document that will define possible areas prone to corruption in the concession and public –private partnership projects , and will provide useful guidance for auditors who conduct audits of such projects. Project objectives :</p> <ul style="list-style-type: none"> - To define the role of SAIs in the fight against corruption in the concession and public- private partnership projects. - To develop methods for the identification of the areas at risk. - To draft practical guidelines on how to plan and conduct audits related to the fight against corruption in the concession and public –private partnership projects. - To prepare practical guidelines for auditors on how to conduct audit activities in course of audits related to the fight against corruption in the concession and public-private partnership projects. 	<p> The main framework of the Guideline was previewed in the 13th WGFACML Meeting held in China in 2019.</p> <p> The Guideline is still pending.</p>
	<ul style="list-style-type: none"> • Developing a new Guideline on “ Auditing Anti - Corruption Risk Management” . 		<p> The WGFACML Secretariat has sent an update notification to SAI Austria and no answer was received .</p>

	<ul style="list-style-type: none"> Developing a new Guideline on “ Whistle Blowers” . 		 The WGFACML Secretariat has sent an update notification to the Guideline’s Leader and no answer was received .
Work Plan Goal 1 Obj 2 :	<ul style="list-style-type: none"> Developing a working papers as a research project on : institutional co-operation between SAIs and other stakeholders involving fight against corruption and money laundering . 	<ul style="list-style-type: none"> SAI independence . Audit communication and reporting of audit results 	 The WGFACML Secretariat forwarded the detailed comments on April 22 nd , 2021.

Work Plan Goal 2: Promote Building Capacities to SAIs professionals in the field of fighting Corruption as well as fighting money laundering	Objective 1: Activate international co-operation between WGFACML and International Agencies that the WG has already identified in the field of fighting corruption and money laundering, and identify other partnerships.	<ul style="list-style-type: none"> Identify and post on WGFACML website a list of international organizations. Identify Key international partners Develop the communication and cooperation channels with the key international partners. 	 A list of international organizations is available on the WGFACML website.  Key international partners have been identified: The World Bank , Financial Market Integrity Group and the Egmont Group.  The WGFACML Secretariat will coordinate the preparation of MoU (if applicable) with main partners to enhance the progress of communication with the main partners .
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<p>Work Plan Goal 2 (cont):</p> <p>Promote Building Capacities to SAI professionals in the field of fighting Corruption as well as fighting money laundering.</p>	<p>Objective 2:</p> <p>Conduct training programs and workshops in co-operation with the (IDI) and in co-operation with other SAIs using the material of the adopted Guidelines issued by the WGFACML.</p> <p>The 2014 Global Survey indicates that many SAIs face considerable challenges in fulfilling their mandates of preventing, detecting and reporting on corruption. 98 SAIs and seven INTOSAI regions have prioritized this area for support, and after several discussion with the different stakeholders IDI has launched the programme on 'SAI Fighting Corruption'.</p> <p>The main objective of the programme is greater effectiveness of SAIS in fighting corruption.</p>	<p>A program on Fighting Corruption has been developed by IDI. This program is supposed to be based upon WGFACML's ISSAI 5700 which includes four programme elements for preventing corruption which</p> <ul style="list-style-type: none"> ▪ appropriate framework of standards and regulations, ▪ code of ethics, ▪ appropriate human resources management, and ▪ appropriate internal control system. <p>The PA involves a two- tier focus in terms of the audits being conducted to address two levels. These two levels are:</p> <ul style="list-style-type: none"> ▪ Overall Government level ▪ One or more specific sectors 	<p>✍ WG Secretariat has received in July 2021 the training programs' allocation from SAI India ; KSC Chair amounting 4000 Euros July 2021 (73793.89 Egyptian Pounds net of bank commission) .</p> <p>✍ The WG Sectt. has requested from the WG member SAIs to name their preferences as to the training programs' themes .</p> <p>✍ The WG Sectt. will start designing , planning and implementing the training program for preparation to accredited certificate in fighting corruption and money laundering with partners who provide accredited certificates.</p> <p>✍ WGs Secretariat will coordinate with the WG members to start developing E- Learning training program which will enhance the skills and knowledge in the WG's activities (WG Secretariat will keep the members informed about the progress) .</p> <p>At least two E-Learning modules will be developed and piloted . The WG Sectt. will keep the WG members updated once it starts with this process and procedures .</p> 

<p>Work Plan Goal 2 (cont):</p> <p>Promote Capacity Building of SAIs' members in the field of fighting against corruption as well as fighting money laundering.</p>	<p>Objective 3: Identification of training needs among SAIs regarding issues related to fighting against corruption and money laundering, with the purpose prioritizing requests of capacities development.</p>	<p>Disseminate a survey of the training needs among SAIs regarding issues related to fight against corruption and money laundering aiming at determining priorities of capacity development.</p>	<p>Mentioned above .</p>
<p>Work Plan Goal 2 :</p>	<ul style="list-style-type: none"> Co-operate with INTOSAI SAIs and International Agencies in the field of Corruption and Money Laundering. 		<ul style="list-style-type: none"> ✍ WG's Sectt. is in the process of developing communication lines with other partners in the field of the WG's activities . ✍ The first newsletter was published on the WGFACML website. ✍ The WG Sectt. is taking the necessary measures towards issuing the 2nd Newsletter.
<p>Work Plan Goal 3 :</p>	<ul style="list-style-type: none"> Sharing best practices and experiences in the field of fighting corruption and money laundering. 		<ul style="list-style-type: none"> ✍ The WGFACML Secretariat is in the process of finalizing the migration of the WGFACML website into the INTOSAI Community Portal after dealing with some technical content – adjusting issues with SAI India . ✍ WGFACML Secretariat updated the old website and as well the website on the INTOSAI community portal . ✍ WGFACML Secretariat has started a project of designing a WGFACML Logo . It has undergone the following : <ul style="list-style-type: none"> ✓ Set ting up the project define ✓ Sent the outline to the WG member SAIs for proposals (no response or proposal received) ✓ Develop design by WGs secretariate ✓ will soon circulate the proposal from SAI Egypt . ✍ The WG Secretariat is in the process of updating the WGFACML's name to be “ INTOSAI Working Group on Fighting Against Corruption and Money Laundering” and thus replacing the word “Fight “ with the word “Fighting “