

Introduction:

The WGFACML Member SAIs have agreed, during the WG Meeting in Bonn-Germany in September 2016, to issue a Newsletter to disseminate the WG goals and provide the INTOSAI community with its news and activities as an implementation of the Working Group Strategic Plan Goals. The WG issued its first edition of the Newsletter in December 2019 on its website.

The WGFACML consists of 34 member SAIs representing all regional organizations. SAI France, Philippine and Ukraine have joined the WGFACML during the 14th WG Meeting that was held virtually on November 24th, 2020.

The INTOSAI WGFACML's role in the field of prevention and anti- corruption is identified according to the following:

- Article 1 (2) of the INTOSAI's Statutes which states that: "INTOSAI aims to promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption ...".
- Article 1 (3) adds that: "INTOSAI shall maintain its constructive links with the United Nations and its subsidiary organs and specialized agencies, global anti-corruption agencies"

It is worth mentioning that a Memorandum of Understanding (MoU) was signed between the INTOSAI and the United Nations Office on Drugs and Crime (UNODC) on July 30, 2019 in Vienna which represents a landmark for INTOSAI in being recognized as a fundamental partner to the UNODC in respect to its responsibility to oversee the United Nations Convention against Corruption.

Change in Status:

- **Merging the INTOSAI WGFACML website into the INTOSAI community Portal**

The Working Group on Fight against Corruption and Money Laundering has joined the INTOSAI Community Portal and began progressing on its website in the middle of 2021.

All members can follow the updates of the group on portal website through the following link:

<https://intosaicommunity.net/wgfacml/>

- **A New LOGO for the Working Group**



A new WG LOGO has been designed by SAI Egypt and circulated for approval to all member SAIs. The comments of some member SAIs have been taken into consideration and have been accepted by the majority of the Working Group members during 2021.

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News in Brief:

EGYPT



H. E. President of Accountability State Authority of Egypt and WGFACML Chair has participated in the Ninth Session of the Conference of the States Parties to the United Nations Convention against Corruption held in Sharm El-Sheikh, December 13-17, 2021

H.E. Counsellor/ Hesham Badawy; the ASA President and Chair of the INTOSAI WGFACML has attended the Ninth Session of the Conference of the States Parties to the United Nations Convention against Corruption, which was held at the International Congress Centre, Sharm El-Sheikh-Egypt during the period from 13 to 17 December 2021 in a hybrid format.

The United Nations Convention against Corruption is considered the only legally binding universal anti-corruption instrument. The Conference of the States Parties (COSP) is the main policymaking body of the United Nations Convention against Corruption and is considered one of the largest anti-corruption gatherings.

In accordance with its agenda, the ninth session of the Conference has focused on some of the key issues, such as, inter alia, reviewing the implementation of the Convention, asset recovery, international cooperation, corruption prevention, as well as technical assistance issues. In addition, the Conference has organized on its side line 65 Ad-

hoc held in the form of meetings, presentations and panel discussions tackling topics relevant to the Conference of the States Parties and that are held outside the formal proceedings.

The Ninth session of the Conference of the States Parties has been concluded with the adoption of the Sharm El-Sheikh Declaration. Consultations have been made for strengthening international cooperation in the field of preventing and fighting corruption during times of crises and emergencies' response and recovery.

Moreover, some Consultations have also been carried out on following up the Abu Dhabi Declaration on enhancing collaboration between Supreme Audit Institutions and Anti-Corruption Authorities, fostering anti-corruption law, the use of beneficial ownership information with a view to facilitating the identification, recovery and the return of criminal proceedings besides following up of Marrakech Declaration on the Prevention of the Corruption.

H. E. Counsellor/ Hesham Badawy: WGFACML Chair, has also participated in the Symposium entitled "The Role of Supreme Audit Institutions in Preventing and Combating Corruption: The Way Forward" held on December 12, 2021 which targeted the enhancement of the collaboration between Supreme Audit Institutions and Anti - Corruption Authorities.

For more information about the ninth session's proceedings, kindly navigate the UNODC's website; unodc.org.

United Arab Emirates



CAII Meetings for IGET (INTOSAI Global Expert Team).

During the virtual conference held on December 9, 2020, which coincided with the International Anti-Corruption Day, H.E. Dr. Harib bin Saeed ALAMIMI, President of UAE SAI, started his statement by announcing the launch of the INTOSAI Global Expert Team's activities.

The INTOSAI Global Expert Team (IGET) helps in putting into force the Memorandum of Understanding signed in 2019 between INTOSAI and the United Nations Office on Drugs and Crime (UNODC) with the aim of consolidating, developing and detailing both parties' collaboration and effectiveness to achieve their common objectives in fighting against corruption.

IGET is composed of eight member SAIs, the team is led by SAI UAE with SAI Ecuador as Vice-Team leader along with SAIs of Egypt, Austria, Hungary, Italy, Portugal and Russia.

Call meetings for IGET *

During their meetings, the IGET member SAIs discussed the draft Action Plan of the IGET (Expert Team) on promoting collaboration between Supreme Audit Institutions and Anti-Corruption Authorities in the prevention of and fight against corruption.

SAI Ecuador suggested listing INTOSAI Regional Organizations, represented by members of the Global Expert Team.

SAI Egypt, as the Chair of the INTOSAI Working Group on the Fight against Corruption and Money Laundering (WGFACML) commented that the Plan should not overlap the activities of the Working

Group. SAI UAE reaffirmed that there would not be any duplication.

SAI Russia presented the University of INTOSAI (U-INTOSAI) initiative created under its auspices as the INTOSAI Chair, as an open online educational platform for the INTOSAI community and for broader audience concerned with state audit light was shed on the university for governments, academic spheres as well as citizens.

The Russian Federation



The 75th INTOSAI Governing Board Meeting held virtually on November 23 , 2021

The 75th INTOSAI Governing Board Meeting was held virtually on November 23, 2021 headed by H.E. Mr. Aleksei Kudrin; Chairman of the Accounts Chamber of the Russian Federation. The meeting was also attended by several Heads of the INTOSAI member SAIs and INTOSAI Working Groups as well as 130 auditors representing the Governing Board 20 member SAIs in addition to the meeting's observers. The Governing Board member SAIs took, among others, the following decisions:

- Two SAIs were admitted to the INTOSAI; the SAI of Uzbekistan as a Full Member and the SAI of the Northern Mariana Islands as an Affiliated Member.
- The candidacy of SAI of Egypt for hosting the INCOSAI XXV in 2025 was approved by the Governing Board.
- The preparation of the INTOSAI 2023–2028 Strategic Plan by the Task Force on Strategic Planning

Articles

Supreme Audit Court of Islamic Republic of Iran

Article by [Fayyaz Shojaey, Prosecutor General of Supreme Audit Court of I. R. Iran]



The Judicial System of the Supreme Audit Court of I. R. Iran and Measures Taken to Fight against Fraud and Financial Corruption

Introduction

According to the Constitution of the Islamic Republic of Iran, SAI Iran is considered as a supreme court in the field of public finance that possesses a regulatory status and, thus, it is empowered with adequate independence and authority to monitor and examine the financial performance of the executive organizations in the field of public finance.

Accordingly, SAI Iran is entitled to prosecute and punish all violators in this area across all levels of management, including ministers, president and other officials in legislative, executive and the judiciary powers. Regarding this, everyone is accountable for using national budget (which is derived from tax and fees collected from the citizens or from the sale of public capital assets, such as oil and gas) in the line with good governance, namely, the promotion of the general level of welfare, health, education, employment and the creation of suitable jobs for job seekers, poverty reduction and reduction of social class distance as well as comprehensive, sustainable and balanced development.

Accordingly, two main pillars of SAI Iran, namely, President as the highest authority in the technical and audit division and the Prosecutor General as the highest authority in the judicial and investigatory division, are the product of a democratic process that leads to election of forenamed authorities by the majority votes of the representatives of the nation in the Islamic Consultative Assembly (Parliament).

The President and Prosecutor General of SAI Iran shall be elected for a 4-year period through the proposal of the Plan, Budget and Audit Committee of the Islamic Consultative Assembly and approval of MPs after the opening of each legislative period and their re-election for subsequent periods is allowed. The Prosecutor General presides over the Office of Prosecutor General and acts as the protector of economic rights of the nation and public finance discipline. Furthermore, he/she is the only authority who monitors the investigating, prosecuting, and issuing lawsuits against violators involved in the formation of financial and budgetary irregularities and imposition of losses to the economic rights of the nation, no matter what position those officials possess.

Furthermore, Prosecutor General is the sole authority who supervises over the execution of final verdicts issued by prosecutors and court branches. The judicial division of SAI Iran is composed of the Office of Prosecutor General, Judiciary Boards and Court of Appeal.

The Office of Prosecutor General is composed of one Prosecutor General, two deputies and twelve court branches, all of whom are appointed by the Prosecutor General. The most important duties and tasks of Office of Prosecutor General are as follows:

1. Acting to safeguard the economic rights of the nation and establish a financial and public finance discipline
2. Handling and regulating the petitions and drafting them in the Judiciary Boards or before judicial authorities at all levels of management in the country
3. The presence of Assistant Prosecutor or Prosecutor General's representative in the meetings of the Judiciary Boards in order to

defend the petitions and declare the Prosecutor General's final opinion in this regard

4. Announcement and execution of verdicts issued by Judiciary Boards and the Court of Appeal to executive organizations
5. Following up continuously the implementation of passed verdicts until getting the final result and notifying the cases of non-implementation of concerned verdicts to the Islamic Consultative Assembly
6. Requesting the revision of cases or reinstatement of proceedings against verdicts issued by the Judiciary Boards
7. Membership in the General Board of SAI Iran for approval and verification of the annual audit report
8. Chairmanship of the Legal and Technical Council of SAI Iran focusing on providing advisory opinions to executive bodies.

Judiciary Boards are independent courts that deal with financial irregularities. It is stipulated that SAI Iran can have a maximum of 7 Judiciary Boards. Currently, SAI Iran has four Judiciary Boards and each Board consists of three Members, one of which will be the Chairman of the Board. The President of SAI Iran selects the Members of Judiciary Boards out of trustworthy individuals specializing in legal and financial matters and introduces them to the Plan, Budget and Audit Committee of the Islamic Consultative Assembly. Having being approved by the latter Committee, they are appointed as Members of Judiciary Boards by the President of SAI Iran.

Lawsuits issued by Prosecutor General against financial violations and losses made to the economic and financial rights of the nation are referred to Judiciary Boards to be investigated and decided thereof.

Given this fact that Judiciary Boards are considered as primary courts, the Court of Appeal has been predicted within the judicial system of SAI Iran. This court is composed of 3 members and is chaired by a Shariah Judge (who is the representative of Chief of the Judiciary) and assisted by two Members of Judiciary Board who do not have a record in issuing

verdict in that case (who are selected and appointed by the President of SAI Iran). The verdicts of this court are definitive and irrevocable. The concerned court will be convened in Headquarters of SAI Iran in Tehran.

The measures of SAI Iran in the field of fighting against fraud and corruption:

SAI Iran joined the Working Group on Fight Against Corruption and Money Laundering (WGFACML) in March 2012, with the aim of using the experience of the leading countries in fighting against corruption and money laundering. Since then, SAI Iran has been active throughout annual meetings of same working group. Following this membership and due to the importance of the notion of fighting against corruption, the Internal Committee for Fighting against Corruption, Fraud and Money Laundering at SAI Iran was set up in 2013. The Committee is active in implementing the approvals of the INTOSAI as well as following up other related activities. The most important actions of SAI Iran in fighting against corruption are as follows:

1. Adopting preventive and guiding policies to control corruption in governmental agencies and public institutions, including providing training courses and advisory services for authorities of executive agencies
2. Shifting from traditional auditing process to modern audits focused on information technology
3. Conducting regular audits and submitting audit reports to the Islamic Consultative Assembly on a three-month basis. It is noted that the latter reports can be released if deemed necessary.
4. Assessing the internal control measures of auditees and establishing and/or improving the self-control measures in the financial domains
5. Exerting resolute and timely reaction against violators and reducing the the proceedings period with the approach of making them aware in this regard
6. Establishing desirable interaction with anti-corruption monitoring bodies in order to prevent parallel work and reduce monitoring costs
7. Localizing the experience of other countries in fighting against corruption

8. Focusing on the notion of taxation and dealing with possible corruption in this area
9. Focusing on tax issues and customs duties and dealing with corruption in this sector
10. Evaluating vulnerabilities and corruption bottlenecks in the set of executive agencies in order to develop financial corruption control checklists.

Having more than 110 years of experience in the field of public auditing and judicial system of public auditing, SAI Iran is ready to make its experiences available to the members of the Forum and, reciprocally, SAI Iran is willing to make use of experiences of other countries to improve its judicial procedures.

Besides, SAI Iran proposes the following recommendations to the 3rd Meeting of INTOSAI Forum of Jurisdictional SAIs, with the aim of improving the activities of the Forum:

- * Holding annual meetings of the Forum similar to other INTOSAI Working Groups and Committees in order to exchange opinions and standardize procedures in the field of judicial auditing
- * Holding relevant training courses for judges, prosecutors and members of judiciary boards similar to the courses provided for auditors
- * Development and promotion of the judicial system of public auditing among the members of INTOSAI as a successful and effective system in the field of public auditing
- * Drafting and approval of standards and guidelines related to judicial proceedings in order to be used by member SAIs
- * Strengthening bilateral cooperation with the aim of sharing knowledge, information and experiences in the area of judicial proceedings.

SAI Iran

Association of Information Technology and Internal Controls of Iranian Public Organizations

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Abstract

Purpose–The present study aims to investigate the relationship between information technology and internal controls of public organizations in Iran.

Design/Methodology/Approach –The research population includes all auditors and managers working in public sector. Data collection instrument is a questionnaire designed by the researcher and administrated during 05-03-2016. The collected data was analyzed through descriptive and inferential statistics (binomial test).

Findings–The findings of the research show that there is a significant relationship between information technology and internal controls (administrative, financial, and accounting controls, risk assessment, information and communication, control activities and monitoring). Moreover, the alteration of data collection methods (from traditional to modern) and the written instructions (in information technology) have a positive effect on the internal control and its subscales.

Originality/value– With regard to the emphasis on the development of computer application and the use of new processing facilities and the exchange of information and its specific controlling consequences, this is an innovative research.

Introduction

Today, with the rapid growth of information technology, the use of computers and other electronic equipment's in organizations has increased quickly. Internal networks and systems connected to a central computer or server distribute information a large number of users. A

large volume of information and data is transferred and processed in organizations with the contribution of information technology and in case of the absence of proper monitoring and

control it will be associated with some risks (Forghandust and Salehi, 2005). The weakness of internal controls system is one of the main problems of the vast majority of private and public economic entities. Each year, these entities and consequently the economy of the country incur significant losses and suffer heavy damage due to the weakness of internal controls.

Meanwhile, due to the changes that are expected to occur in the structure and economic relations of the economic entities around the world and within the country in near future, the importance of the matter and the need to emphasize it increase more and more (Nemat Pajoo, 2002). The increasing use of computers and the remarkable progress of information technology since the early 1980s have significantly affected all aspects of organizations activities. Certainly, one of the consequences of this unique and unprecedented development in information technology has got to emerge in the field of controls. As the managers in charge of leading the organizations try to achieve success and such an achievement will be actually impossible without the establishment of an appropriate structure of internal controls, the new risks that have emerged through modern information technology have made it necessary to look into the way of the establishment of the elements and the structure of organizations internal

controls once again. It also refers to the effects of new information technology on different areas of organizations and investigates the controlling effects of new risks resulting from the use of information technology (Arab Mazar Yazdi, 2001).

Research Methodology

Since this research deals with the status quo it is in the field of descriptive research and as it examines the effect of information technology on internal controls it is a survey research. Moreover, it is an applied research in objective and retrospective in terms of time. The research

population consists of all managers and auditors working in public sector. The research population includes all the officials and contracted employees of the Supreme Audit

Court. The sample size included 156 subjects obtained according to judgment sampling. A questionnaire was used to collect field data. At first, personal characteristics (sex, age, education, discipline, corporate position, work history) were questioned. Then some questions were raised about internal controls: office controls (9 items), financial and

accounting controls (11 questions), risk assessment (2 items), information and communication (2 items), control activities (1 item), monitoring (2 items). It should be noted that a separate questionnaire was not designed for information technology and the questions were presented as descriptive ones.

Conclusion and Suggestions

The results of the main hypothesis on the relationship between information technology and internal controls are consistent with the findings of Etemadi et al. (2006), Stoel and Muhanna (2011), Ward and Smith (2002), Aria (2006), Mahdavi-poor and Ghafari (2010), Arab Mazar Yazdi (2001), Moeinodin and Nadi (2012). Based on the results of the above hypothesis it can be said that information technology can increase the efficiency and effectiveness of internal controls in the organization because it provides the following features for the

organization (Maham, 2002):

1. Uniform implementation of rules and performance of complex calculations in processing a large volume of transactions and data;
2. Promoting timeliness, accessibility and accuracy of data;
3. Facilitating further analysis of information;
4. Improving the ability to monitor the performance of the organization's activities and its policies and procedures;
5. Reducing the control risk of breaching controls

SAI Peru



Citizen Control Monitors, The Exercise of Social Control that Revolutionizes the Mechanisms of Prevention and Detection in Public Works.

By: Abraham Anibal Flores Vargas

In Huancavelica, a Peruvian city located at more than 3600 meters above sea level, two citizen monitors (MCC) arrived after an extensive walk and accompanied by staff of the SAI of Peru to visit a public work. The work they visited is a water and sanitation infrastructure that includes the construction of some water reservoirs that will benefit 49,570 inhabitants. The construction workers and citizens were amazed to see that the public work was controlled by citizens with the presence of the State. This social control mechanism allows the joint oversight of the execution of public works, in partnership with the civil society. That enables a significant expansion of the number of works inspected by the SAI of Peru.

In Peru, the technical direction during the execution of public works is provided by the resident engineer of the work, who must be a certified and qualified engineer with at least two years of Experience in this type of infrastructure. In addition, there is a construction supervisor, a professional representing the executing entity, who has the same requirements as the resident and supervises among other aspects: the schedule, cost, safety, occupational health, technical standards and quality of the work. The resident and the supervisor of a work are essential professionals during the construction. The absence of any of them puts at risk these projects as long as it would not be possible to determine if the work has been built under the quality standards established. In Peru, a frequent

problem in the execution of public works is the absence either of resident or the site supervisor and citizen control monitors can help to verify, among other aspects, the presence of these professionals onsite.

Citizen monitors, previously trained by the SAI of Peru, visit public works in a coordinated manner and provided with safety implements as well as an insurance policy against accidents. This control mechanism modernizes and innovates the work that SAI of Peru had been conducting with citizens, strengthening its oversight role. As far as works are concerned, the SAI of Peru never before performed this social control mechanism with citizens in such an organized way, and turning citizens into strategic allies.

The first results are motivating: to date the citizen monitors of control have visited more than 562 public works, identified more than 875 situations of non-compliance among which stand out: the absence of the resident or work supervisor, technical deficiencies, breach of occupational health and safety regulations, poor quality work and even the application of two penalties for the breach of contract execution deadlines. This innovative practice goes revolutionize the prevention and detection mechanisms of audit institutions superior, substantially expanding the coverage of these entities.

BACKGROUND

During the summer of 2017, Peru was badly hit by the “Phenomenon of the Coastal Child”, which was characterized by heavy rains and the rise of the main rivers of the Pacific slope, producing overflows and floods mainly in the North part of the country. After the occurrence of this phenomenon, many efforts were made to rebuild the infrastructure that had collapsed, developing an initiative called “Reconstruction with Changes”. The initiative includes more than 20 thousand works in 13 of the 24 Country regions. In this framework, the SAI of Peru has developed various mechanisms to control the important sum of public money destined to the rebuild works, which according to the first estimates exceeded 19 thousand million soles (approximately US \$ 5.580.460.932,91).

One of these mechanisms is the called Citizen Control Monitors in the reconstruction with

Changes, which is being applied to works with budgets coming from both the reconstruction with changes as well as other sources of financing.

MATERIALS AND METHODS

To implement this mechanism, a regulatory framework has been built to institutionalize the practice and work in a coordinated way with the citizens. In February 2019, the Guideline “Directive No.004-2018-CG/DPROCAL “Voluntary Participation of Citizen Control Monitors in Reconstruction with Change”, instrument that has allowed to implement the mechanism in 22 regions of the country.

Encouraging a citizen to make regular visits to a public work represented a great challenge. With the regulatory framework in place, it was necessary to ensure the safety and integrity of citizens as well as to provide them with personal protection equipment, a personal insurance policy against accidents. The visits made by these citizens are also carried out in close coordination with the Peruvian National Police, in order to prevent any risk during site visits.

PROCESS FOR THE IMPLEMENTATION OF THE MCC (FIGURE N°1)



FIGURE N° 1

1. The process begins with the call for candidates to become citizen monitors, using social networks (mass call) and invitations to universities and institutes (local call).
2. The SAI of Peru reviews the compliance with the requirements set in the regulatory framework approved (no police or judicial record, no membership in political parties among others). Citizens who are eligible are trained and evaluated.

3. Volunteers who pass the course provided by the SAI of Peru are accredited as Citizen Control Monitors.
4. Before the visit to the construction site, citizens receive a personal protection kit and personal accident insurance.
5. The citizen monitors visit the works in an unexpected way.
6. The information collected by the monitors is sent to the SAI of Peru through IT tools.
7. The SAI of Peru takes notice of those situations of non-compliance reported by the monitors and proceeds as appropriate in each case.

RESULTS

To date, 562 worksites have been visited in 22 regions of the country, with the aim of conducting site visits throughout Peru. The total budget of the works visited by the Citizen Control Monitors exceed 1.5 billion soles and the results of this mechanism of detection are conclusive. To date 875 situations of non-compliance have been reported to the SAI of Peru through 562 site visit reports prepared by the MCC. (FIGURES N° 2 AND 3°)

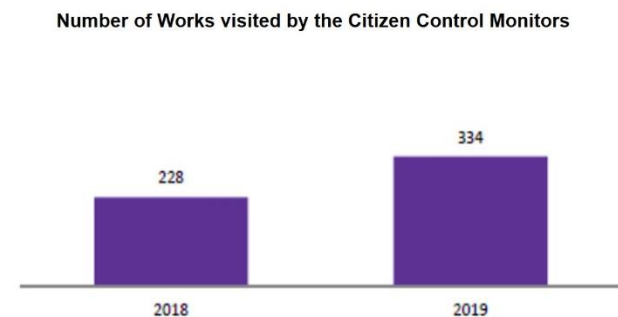


FIGURE N° 2

Notice of Non- compliance situations	Number	%
The information in Infobras System is not updated	133	15
No compliance with safety regulations during construction	128	15
The construction supervisor was not found	95	11
The construction site resident was not found	76	9
The workbook was not found	69	8
Technical deficiencies	59	7
The resolution to approve the Technical File was not verified	59	7
Others	88	10
The programmed and/or executed feed rate was not checked	47	5
The workbook is not properly signed	31	4
The work acceptance report was not verified	23	3
Surplus material (dismantling) from the site was not removed	21	2
The executed feed rate is below the programmed feed rate	17	2
No indication of the financial execution amount	16	2
The work was not completed on time	13	1
	875	100

FIGURE N° 3

The situations reported by citizen monitors risk the quality of the works being executed. To date, 562 works have been visited with an accumulated budget of over one and a half billion soles.

DISCUSSION OF RESULTS

The Citizen Monitor Control Program has identified 875 situations of non-compliance in locations that the SAI of Peru had not reached before. This practice has extended the coverage of the National Control System. The mechanism identifies early on the irregular facts, allowing the SAI of Peru to implement immediate preventive and corrective measures, alleviating the burden of complaints in these areas.

The field data referred in this report was taken as of July 2019. The mechanism is being implemented in two new regions and at the end of the year the number of works visited by monitors would have probably tripled control citizens by substantially extending the coverage of the CGR.

CONCLUSIONS

Citizen Control Monitors revolutionize prevention and detection in public works. Working in an articulated way with the citizen represented an enormous logistical and economic challenge for the Comptroller's Office, which practice however shows immediate results that directly benefit the

population. The large number of situations of non-compliance noted by Citizen Control Monitors has contributed substantially to the National Control System even giving rise to the start of other control services from the intervention of these monitors.

The risks identified by the citizen control monitors will also serve as an input for the improvement of the regulatory framework concerning the execution of public works. The problems identified in the works visited are recurrent and jeopardize the management of these works in terms of efficiency, effectiveness, quality and regulatory compliance.

SAI Peru

PROPOSALS TO REDUCE CORRUPTION

The Comptroller General identified an economic loss of S/ 920'898,985.00 (about US \$ 280 million) during the audits completed in 2019. More than 45% of this amount is concentrated in Lima, the capital of Peru, where the largest number of public entities is located.

86% of the economic losses incurred in the State were detected during compliance audits and the remaining 14% in specific control services to events with alleged irregularity, a new modality of ex post control that is characterized by being more expeditious, brief and timely.

During these control services it was determined that 8,081 civil servants and public servants had presumed administrative (7,523), criminal (3,079) or civil (2,157) responsibility. Some of them would have even more than one type of responsibility.

The ex post control represents a fraction (9.1%) of the total of (25,139) services completed last year by the National Control System led by SAI Peru.

Its application makes it possible to identify those allegedly responsible for bad practices or irregularities in the public administration and helps reduce the feeling of impunity that exists in a sector of citizenship.

The results of the ex post control are relevant but more important are the results of the simultaneous control that are aimed to prevent the possible negligence or irregularity from taking shape. To prevent is to be one step ahead.

Focused on prevention

Since 2017, the Office of the Comptroller General of Peru is prioritizing simultaneous control mechanism that allows to prevent and alert the heads of public entities about the adverse events or situations identified in ongoing processes, in order that the entities immediately adopt the corrective and / or preventive actions.

During 2019, 90.5% (22,742) of the control services were simultaneous, that is, those that are carried out to processes or public works that are in progress. It includes the modalities of concurrent control, trade orientation and control visits.

The Office of the Comptroller General of the Republic of Peru is applying the concurrent control model to the public works and services that are executed in the framework of the Reconstruction with Changes process in the thirteen Peruvian regions affected by the El Niño Costero weather phenomenon. This involves the accompaniment to one of the largest public investments in history: S / 26,655 million (more than US \$ 8,077 million) that must be reversed in favor of the victims and affected by the natural disaster.

Multidisciplinary teams of auditors perform concurrent control by applying various techniques and using science and technology to evaluate the phases and objectives of the ongoing processes.

The implementation of the concurrent control model demanded an investment close to US \$ 2.7 million and, to date, it has managed to avoid US \$ 26.5 million of potential economic losses to the Peruvian State. This means that it is profitable.

Currently, concurrent control is applied to the works of Reconstruction with Changes and in the main megaprojects of the country due to their social and economic relevance.

Legislative Agenda

The Office of the Comptroller General of Peru has presented a legislative initiative before the Congress of the Republic to expand concurrent control to any process of contracting goods, services or public works that exceed S / 100 million.

If the extension of the concurrent control is completed, the National Control System will be strengthened and will help to avoid the consumption of new functional misconduct or irregularities in the public administration that generate significant economic losses to the State and reduce the confidence of the citizens in public institutions.

Another priority of SAI Peru is to recover its powers to sanction with the suspension or temporary disqualification of public officials and servants who committed serious or very serious administrative infractions in the exercise of their functions or activities.

A ruling of the Constitutional Court (TC) of April 2019 prevents from taking place, in practice, the Sanctioning Administrative Procedure (PAS) to

18,351 officials or servers who were identified as alleged administrative responsibility in the control services performed in Public entities. Thousands of cases could be free of sanction, which is why a bill has been submitted to the Legislative Power to restore the sanctioning powers to SAI Peru and the ongoing processes could continue.

Preventing, identifying and punishing cases of negligence and corruption are flags that all citizens (and, more importantly, the State Powers) must carry over the Bicentennial of the Independence of Peru so that more people can access quality works and services.

French Court of Accounts



Fight against corruption: the role of French financial jurisdictions and their cooperation with others anticorruption authorities

By: Dominique DUJOLS, senior counsellor, for the French Court of Accounts

Although they were not created to fight corruption or fraud, but to ensure accountability of public officials and public servants, and to judge public accounts, French financial jurisdictions – Court of Accounts, Regional chambers of accounts, Court of Budgetary and Financial Discipline – were always naturally involved in detecting and punishing financial crimes. Their audits are indeed a powerful deterrent (I).

Their role is not exclusive; the repression of bribery or any breach to integrity is primarily the responsibility of the ordinary judicial authorities. New entities, dedicated to it, were also lately created in order to prevent and uncover it (II). In this

context, the Court of Accounts builds cooperative relations with these other institutions (III).

I. French financial jurisdictions are fit to contribute to the fight against corruption and to its prevention

Their role rely on two features. First, their mandate includes jurisdictional activities which allow wide investigating and sanctioning powers, with complete independence. Secondly, as Supreme or Regional Audit Institutions (SAI, RAIs), their wide range of competences and methods give financial jurisdictions a strong basis to tackle corruption.

1.1 A jurisdictional system enabling the sanction of breaches of rules

The fact that the French system is « jurisdictional » means that the financial jurisdictions issue enforceable judgements following a contradictory procedure, and may sanction accountable people for their individual financial responsibility. The Court of Accounts and the Regional chambers have full mandate to sanction accounting disorders, some of which can be fraudulent or ushering to corruption (management de facto of public funds or gestion de fait, which means handling public funds without being authorized to do so).

Compliance audits end up in reports possibly pointing out suspected legal irregularities. If the Public prosecutor of the Court or Regional chamber assess such a suspicion is founded, he will start prosecution leading to new investigations conducted by a judge rapporteur provided with extensive investigation powers (almost no secret may be opposed to him). The result is written down in a final report accompanied by appropriate evidence. This report will be submitted to a judgement issued by a separate, collegial body. Members are magistrates, whose status protects their independence. This process very much looks like judicial process.

The French Cour des comptes has its own General Prosecutor (Financial Prosecutor for Regional Courts). The General Prosecutor indicts the liability of accountable parties and recommends sanction. According to joint directives from the Court and the

minister of justice, he has regular and well organized contacts with the judicial authority and anti-corruption authorities, when criminal follow-ups are considered (see infra).

Because of their organization and structure as courts and their proximity with judicial/criminal public prosecutors, French financial jurisdictions communicate easily with the authorities in charge of preventing or sanctioning fraud in public finance.

The French system relies on a strict separation of managers (authorize, ordain, liquidate) and accountants (management/handling of funds).

Public accountants are civil servants exclusively entitled to hold public accounts, pay expenses, collect revenues and manage cash. Their annual accounts are exhaustively audited every four / five years by the Court or Regional chambers and they are held financially responsible for mishandling of funds or lack of control thereof: they can be ordered to repair the financial damage (prejudice) caused to public funds, in a form of civil liability decided upon by financial jurisdictions in their judgments. Public accountants are thus deterred to be corrupted, negligent of accommodating with managers.

Towards managers, Court of Accounts and Regional chambers have no jurisdictional competency, unless in a case: management de facto of public funds or gestion de fait (handling a slush fund), when a manager breaches the separation managers/accountants by interfering in the accountant competency. In this very case, financial jurisdiction can hold the manager financially responsible just as if he were a public accountant.

However, managers can be sanctioned by a special jurisdiction: The Court of Budgetary and Financial Discipline (CDBF). It was established near the Court of Accounts (1948) to supplement the sanctioning system of managerial misconduct. Being a mix between the Court of Accounts and the Council of State, the CDBF is very close to the former: same President, same General prosecutor, same headquarters and its secretary general and 50% of members and rapporteurs are financial magistrates¹. Moreover, 95% of cases are handovered by financial jurisdictions.

CDBF can sanction, with a fine, violations to any rule

¹ The others are members of Council of State or administrative courts.

of management of public revenues and expenditures. When such a violation seems also constitutes a criminal offence, it can be handed over to the jurisdiction of criminal courts. Managers have a disciplinary and almost criminal liability.

Some breaches of compliance sanctioned by the CDBF are close to cases of corruption: favoritism in public procurement, undue benefits, unauthorized expenses, irregular subsidy or financial arrangements. Both CDBF and criminal courts can deal with the same case but cannot impose two sanctions for the same violation: CDBF is particularly fit when the facts do not fall within the scope of a criminal offence. If it does, the rule non bis in idem forbids CDBF and criminal courts to sanction by fines the same facts with a close qualification.

CDBF has yet incomplete jurisdiction over managers in the public sector, being incompetent to sanction ministers and top local elected executives (mayors, presidents of elected councils).

This system could evolve in the following years. Some specialists are advocating that:

- Towards accountants: the judge should be able to modulate the amount of sanctions to appreciate more adequately the financial responsibility of accountants, and to pronounce fines of a higher amount, to better deter and sanction accounting mismanagements.
- Towards managers: the CDBF should have competency on elected executives (mayors and presidents of local councils) in case of severe misdemeanors, and the breaches that the Court can sanction could be extended to personal undue benefits, insincere presentation of accounts, repeated failure to address severe management of resources inefficiencies.

Such innovations, if they occur, should be part of a wider political reflection about strengthening public official managerial responsibility, creating a more transparent environment in the public financial sector, and better balancing the prosecution cases

² Yet they don't directly control ministers, mayors and their cabinets.

³ Exceptions concern privacy of employees, medical secret, and certain industrial affairs. Magistrates who control defence minister and

between financial jurisdictions and criminal courts.

1.2 A supreme audit institution entitled to create a sound financial environment to better tackle corruption and fraud

1.2.1 Financial jurisdictions have competencies wherever public funds are handled, with significant powers of investigations

A wide scope of controlled entities, exceeding public sphere: financial jurisdictions can audit every public authorities² belonging to the State or to local communities, their public agencies (établissements publics), and the public-owned companies. They also control private bodies: social security entities, and private entities calling for public charity, benefiting from grants opening tax reductions for donors or working in the health and social sector.

Significant powers of investigation: unlike private auditors, financial magistrates have an exhaustive access "on records and on the spot" to information, even confidential data - with very few exceptions³. They may question banks, tax administration, and access to criminal files, through their Prosecutor General's office.

Moreover, they have to audit every entity using public money, even without any suspicion of mismanagement or fraud. This has a deterrent effect, as people know that their organisation, office and activities, therefore their own management, will be audited.

However, magistrates cannot proceed with search warrants, and have no coercive powers as seizures of goods and money or suspension of managers.

Moreover, the number and the size of entities using public money and this potentially submitted to audit require selectiveness, with a risk of leaving dead zones.

1.2.2 A wide range of methods and missions

Financial jurisdictions audit **the management of public funds and accounts**, which may lead to screen the liability of the people responsible for it.

Through the **audit of financial statements**, they are able to detect gross misrepresentations of the

industries have a special habilitation and have access to classified informations.

situation of public wealth and resources (unfair view of accounts, breach to sincerity).

Through **their other audits**, (“organic audits” for compliance or performance, ie whole audit of an entity, its management and its operations) they have the ability to audit:

- the proper functioning of governance bodies (boards, advisory bodies);
- the sound use of human resources, which helps prevent nepotism and cronyism, and the conflicts of interests;
- the sound management of procurement (rules of transparency, competition, etc.) which helps to prevent favoritism.

They may specially check the independence and robustness of internal audit systems and mechanisms (assessment of risks and mapping, implementation of mitigating mechanisms, etc., including risks of corruption and of internal and external fraud). They also verify compliance with more recent ethical regulations in the field of deontology: prevent and detect conflicts of interests.

The audit reports issue recommendations to the audited entity and to its supervisory authority, which are not binding to public officials. However, financial jurisdictions regularly monitor the implementations of those recommendations. Around 70 main reports are published every year. The annual public report of the Court of Accounts presents summaries of many reports, and is widely commented by medias.

Some breaches of compliance are close to cases of corruption or lack of integrity. They may be handed over to the CDBF (cf supra) or to Criminal Public Prosecutors of the judicial system (see infra). The Prosecutor General of the Court may also send notes to high executives of ministries or agencies enjoining them to better comply with rules, which is considered as a “ reminder of the law” and a last warn before prosecution in case of repeated irregularity.

II. The role of financial jurisdictions is not exclusive: a deeply renewed landscape

Criminal courts have always had a major role in fighting corruption. Moreover, France has updated its

strategy by renewing laws in a more preventive approach, and created new authorities aiming to fight and prevent corruption and fraud.

2.1 Fighting corruption is an issue traditionally tackled by repression through criminal law

The Code of Criminal Law defines crimes and wrongdoings as “offences to integrity” in public activities. It includes:

- Bribery (corruption): the fact for a public official to ask for or obtain a favor in exchange for an action within the competence of his public duties (sanctioned by 10 years detention fines up to €1m)
- Concussion: the fact for a public official to perceive revenue from public taxes or contributions (sanctioned by 5 years detention and up to €500k)
- Embezzlement (détournement de fonds): misappropriation by a public official of public funds, using them for another purpose than the intended one (10 years, €1m).
- Illegal appropriation of interests (prise illégale d'intérêts): the fact for a public official to take benefits in a firm or operation over which it has a power of supervision, management or control (5 years, €500k);
- Favoritism: the fact for a public official to grant a favor through the violation of public procurement regulations (2 years, €200k).

The repression of financial crime is first the responsibility of the ordinary judicial authorities. Since the creation of the Code of criminal Procedure (Art.40), public officials and agents have the legal obligation to report to criminal Prosecutors any violations of criminal law (including cases of corruption and fraud) that they have been made aware of by means of their activity.

2.2 The French strategy against corruption and fraud was updated in order to promote integrity and prevent corruption, with two major landmarks

2.2.1 The Law regarding Transparency in Public Life (October 11th, 2013).

The law reasserts the principles of dignity, integrity

and impartiality that apply to public officials (first and foremost elective executive authorities) as well as civil servants.

- To prevent conflicts of interest, it creates a general obligation to report and actively avoid conflicts of interest (“stepping back”). Moreover, members of Government (executive branch) and elected people as MPs or mayors have to fill in public declarations of assets and of interests (including through extra-professional activities). So have to do the highest public officials (like the judges of the Cour des comptes), yet their statements are not public.
- The law creates a protection mechanism for “whistleblowers”.
- It establishes a new High Authority for Transparency in Public life (see infra)

The same year, the Law against tax fraud and economic and financial crime created the National Financial Prosecutor’s Office (Parquet National Financier, PNF) within the judicial prosecution system, specialized in financial crimes.

2.2.2 The Law regarding Transparency, the Fight against corruption and Modernization of the Economy (December 9th, 2016).

It reasserts the preventive approach of corruption in public decision-making: creation of a registry of lobbyists, and strengthened rules of ethics.

It creates the “French anticorruption agency (AFA in French)” : a new administrative entity to prevent and detect corruption, under executive authorities (Finance and Justice), with control and sanctioning powers.

The law also creates a new misdemeanor, the active bribery of a foreign public agent.

Towards private sector, it enlarges approach to sanction economic crime with the definition of a new wrongdoing for a firm (obligation to comply).

2.3 Three new authorities are entitled to fight the

4 The PNF has a special status : he is under authority of the Paris Prosecutor of the Republic, but has a national competence, and his own special means,

corruption and/or promote integrity

2.3.1 The National Financial Prosecutor’s Office (PNF)⁴

The PNF started its activity in February 2014. The same year, a new Chamber of the Paris Judicial High Court (Tribunal de Grande Instance) was dedicated to deal with cases handed over by the PNF.

The National financial Prosecutor particularly relies on the investigations carried out by a specialized financial inquiry unit, the Central office for fight against corruption and tax and financial crime (OCLCIFI⁵) that belongs to the ministry of interior.

As of January 1st, 2019, 513 cases were ongoing in the PNF, to which 61 requests for mutual legal assistance issued by judicial foreign authorities had to be added.

Nature of cases: 47% of cases are related to breach of probity (corruption, traffic of influence, favoritism, misappropriation of public funds, etc.). 45% of them are linked to damage to public finances (aggravated tax fraud, money laundering, VAT offenses) and 8% of them concern market abuse (insider dealing, price manipulation, dissemination of false information).

Origin of cases: 37% of pending proceedings come from complaints or reports from a public body. 36% are forwarded by an other Prosecution service. 15% have been instigated further to a complaint from an individual, a company or a not-for-profit group, and 12% of cases have been initiated based on information provided by other proceedings, or based on public data (Internet websites, public databases, etc.) or based on newspapers when the facts revealed are sufficiently precise and reliable.

2.3.2 The High Authority for Transparency in Public Life (HATVP)

Chaired by Didier Migaud⁶ since 2020, it promotes and supervises the probity and exemplarity of public officials

The HATVP checks the declarations of assets and

5 Office central de lutte contre la corruption et les infractions financières et fiscales

6 The former First President of the French Court of Accounts

interests of more than 14,000 elected people and high-level public officers who have the legal obligation to complete these declarations thoroughly and truthfully (power to inquire and sanction: 75 000€ fines and five years detention). The High Authority also checks and reports over changes in their assets and liabilities during their mandate. In addition, it checks that newly appointed members of Government have complied with their fiscal duties .

It commands to persons caught in a conflict of interest to put an end to it, maybe publically (no answer is a criminal offence).

It maintains the national registry of lobbying activities.

2.3.3 The French anticorruption Agency (AFA)

Chaired by a judicial magistrate, the French AFA audits public bodies as a preventive mechanism, or in the event of denunciation.

It monitors the compliance of big companies (at least 500 employees and €100 million turnover) with mandatory corruption prevention and detection measures: anti-corruption code of conduct, internal alert system to collect reports of violations (whistleblowing), risks mapping of corruption, disciplinary regime, internal control. AFA can also control these companies in the event of denunciation.

Regarding public service itself, it audits the existence and effectiveness of their prevention and detection mechanisms.

It provides information, counsel, guidelines and training to public institutions and private companies, even the smaller ones if they ask for, to tackle corruption and fraud.

During 2019, the AFA led 36 audits over 20 business entities and 16 administrative entities (with an emphasis on the sport area). It also led 4 audits under the terms of deferred prosecution agreement⁷.

Its main findings are shortcomings in internal control, insufficient prevention of internal fraud,

lack of risks mapping and insufficient prevention of conflicts of interests.

III. The French SAI builds cooperation with relevant anti-corruption authorities and can verify the new system is operating and efficient

The new landscape is more complete – and more complex - than it used to be when financial and judicial jurisdictions were the two only authorities entitled to fight and prevent corruption, as can be seen in figure1.

Figure 1



The repression of financial crimes remains primarily the responsibility of the judicial system: the Prosecutor General near the Court of Accounts and the financial prosecutors near the Regional chambers still have to exchange information with criminal prosecutors and handover cases. A judicial magistrate is always seconded to the Court’s Prosecutor General’s Office. These relations are enhanced since the PNF was created.

Between 2015 and 2017, financial jurisdictions handed over 201 cases to criminal prosecutors. Three quarters were handed over by regional chambers. More than 50% are breaches of law on public procurement, followed by illegal appropriation of interests, breaches of trust, misuse of corporate assets and embezzlements.

⁷ Created in 2016 by the Law regarding Transparency, the Fight against corruption and Modernization of the Economy. It stops criminal proceedings as a counterpart of undertakings.

Regarding communications to the Parquet National financier, they cover the most complex cases:

Figure2: cases transferred to PNF since 2015

	Cour des comptes	CRTC
forgery and uttering	2	1
embezzlement	1	7
unlawful taking of interests	2	5
breaches of law on public procurement	8	10
Swindle	-	-
reaches of trust	-	1
misuse of corporate assets	2	2
bribery	2	2
other	3	3

Beyond this cooperation with the judicial authority, which has increased in recent years, the French Court of Accounts leads henceforth convergent shared action with other authorities for the prevention of corruption and fraud, and share with them informations about possible violations of public financial law.

For instance, with the AFA, the French Court of Accounts receives all AFA reports and sends its relevant audit findings to AFA. They coordinate with each other through regular meetings. A magistrate of the Court is seconded to AFA.

The General Prosecutor 's Office is always the Court's interlocutor of AFA, and has issued instructions to organise procedures and identify and disseminate good practices in the relations of SAI with AFA . ***

To conclude, French financial jurisdictions have a substantial and, as a result of new rules for public officials, increasing role in fighting and especially deterring corruption and promoting integrity.

The anti-corruption arsenal overhaul led to significant improvements and now offers new opportunities. Henceforth, the whole system can be operative and efficient. Ensuring its efficiency and overall performance by auditing its authorities and their coordination is one of the upcoming challe

Books related to Corruption & Money Laundering:

1- Digital Economy and Anti-Corruption: New Digital Models

By: E.L. Sidorenko, and A.A. Lykov1
MGIMO University, Moscow, Russia

Abstract. The authors of this paper consider promising areas of the corruption prevention using the latest digital technologies: Block chain, Internet of Things, Artificial Intelligence and Big Data. The purpose of this research is the analysis of advantages of the digital economy development in terms of solving social problems and crime prevention. The authors also show functional digital models of the anti-corruption compliance are defined. In addition, the research results include the determination of some shortcomings of the proposed models associated with the imperfection of the current legislation.

https://www.shs-conferences.org/articles/shsconf/pdf/2019/12/shsconf_eurasia2019_03004.pdf

2- New perspectives in e-government and the prevention of corruption

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https://baselgovernance.org/sites/default/files/2019-06/WP_23_web.pdf

New perspectives in e-government and the prevention of corruption



Basel Institute on Governance

Abstract

Does e-government have an impact in reducing corruption?; Do e-government solutions sufficiently take private sector perspectives into account to maximize its potential for addressing corruption risks? This paper addresses these and additional questions about the dynamic between governments and the private sector with respect to harnessing e-governance tools for corruption prevention.

Defined differently by various actors, e-government generally refers to the use of information and communication technologies (ICT) to transform relations between citizens, businesses and various branches of government. It involves much more than the simple translation of government services onto digital platforms. Rather, e-government has come to refer to participatory forms of interaction between government and non-governmental stakeholders. It is a process that needs a whole-of-government (or inter-agency) strategy, planning, resources and the political will to execute.

This paper addresses these and additional questions about the dynamic between governments and the private sector with respect to harnessing e-governance tools for corruption prevention. It is written primarily from a private sector perspective and for private sector actors who are interested in a more comprehensive understanding of the scope and examples of e-government solutions to improve their anti-corruption policies, but concludes with numerous recommendations for the private sector and governments alike.

https://baselgovernance.org/sites/default/files/2019-06/WP_23_web.pdf

3- Putting-an-end-to-corruption

By: Mr. Angel Gurría

OECD Secretary General



Over the last two decades, countries have made great progress in taking the fight against corruption to the highest global and political levels and in improving their anti-corruption regulation and enforcement. However, the recent scandals that have implicated national leaders and major corporations, the ongoing investigations into the sports sector and the growing threat of terrorism and its links with corruption remind us that we have to do more.

Corruption is a severe impediment to sustainable economic, political and social progress for countries at all levels of development. Businesses forego innovation and competitiveness for bribery, while individuals within governments divert funds for their own personal use that should be used to promote the wellbeing of people. As such, corruption has also contributed to the sharp rise in income and wealth inequality we have observed over the last decades. Corruption is also an aggravating factor in the current refugee crisis by making people smuggling easier for organized criminals and it undermines efforts to mitigate climate change by facilitating illegal logging. In addition, corruption will be a major hurdle to achieving the 2030 Sustainable Development Agenda.

This underscores the importance of intensifying efforts to improve governance frameworks and

strengthen actions to improve the prevention, detection and sanctioning of corruption. Any effort to fight corruption requires a holistic and coordinated approach. Corruption is a multifaceted and highly complex phenomenon, involving cross-border illicit money flows, international bribery, misuse of public office, tax evasion, and accounting fraud.

The OECD has an arsenal of legal instruments and recommendations to fight corruption by criminalising bribery in international business, promoting responsible business conduct, protecting whistleblowers and insisting on integrity and transparency in public procurement processes, among others. Many of the standards are already in place. The OECD Anti-Bribery Convention in particular has been the cornerstone of the global fight against foreign bribery. The focus must now be on effective implementation.

The OECD stands ready to play its part in the global battle against bribery and corruption. Together, let's design, promote and implement better anti-corruption policies for better lives.

www.oecd.org/publishing/corrigenda

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