

Annex (1)

Comments on the Guidelines prepared by Russian federation

	Comment	General Secretariat Comment
	Indonesia Comments: Mr. Taufiquerachman Ruki from the Audit Board of Indonesia gave some comments on the guidelines and they are as follows:	
1	Provide a detail explanation including examples for some areas to make it easy to SAIs to follow and implement the guideline.	SAIs can be asked to submit examples and best practices to be published on the WG website according to the fourth objective of the new working group 2011-2013.
2	The SAI should have a state finance auditing standard that follows the INTOSAI audit guideline.	This suggestion is very good one , but the matter depends on the internal system of the SAI.
3	It is better to have a formal procedure to deliver audit findings of fraud indications to law enforcement entities as soon as possible.	In fact the procedures differ according to SAIs independency and internal system .
4	It is better for SAIs to have formal procedure for exchanging information with FIU since most of money laundering cases are related to private sector.	The same comment as the previous one.
5	SAIs may prepare its auditors to be witnesses or experts before courts concerning fraud cases revealed by the SAI.	This kind of specialized training was included in the second objective of the new working plan 2011-2013.
	USA Comments: Mrs. Jacquelyn Williams-Bridgers from the GAO gave some comments and they	

	are :	
1	It is hard to apply those guidelines on all countries due to the difference in authorities granted to various SAIs.	Due to the difference in authorities granted to various SAIs , it is suggested that every SAI shall implement the applicable points of the guidelines according to its internal system.
2	The guidelines is lacking a clear and applicable strategy.	In fact the applicable strategy depends on the SAI internal system.