Annex (2)

Comments on the WG New Plan

	Original Text	Comment	General Secretariat Comment
		Comments of the SAI of Poland	
1	Detect corruption and money laundering	The SAI of Poland suggested to change the last line of the mission and to write *" to prevent and detect corruption and money laundering"* or even substitute it with *"* to *"combat corruption and money laundering "* since it embraces both counteracting and detecting corruption and money laundering.	It was amended before the meeting.
		Comments of the SAI of Papua New Guinea	
		The SAI of Papua New Guinea suggested amending some points:	
1	It was agreed upon several themes related to corruption and money laundering fighting to be the core of the guidelines expected to be issued by the working group	**As to the Introduction of Objective 1 :** They suggested that the core guideline has to be on corruption and fight against money laundering as the working group has been tasked to carry out.	In fact the several themes are all related to fighting corruption and money laundering .
2	1/1/1 The suggestions submitted during the proceedings of the WG third meeting held in Jakarta July , 2009.	**1/1/1** Adding the terms *" by WG members and observers"*	1- The suggestion was submitted by the WG Secretariat . 2- The WG members who attended the third meeting agreed upon the suggestion.
3	1/2/3 Challenges that face SAIs on fighting money	**1/2/3** Adding the term corruption as some countries is just beginning to	The text is amended to be " **Challenges that face SAIs on fighting**

	laundering.	develop its anticorruption framework strategy.	**corruption an money laundering"**
4	Studying United Nation Convention Against Corruption and its provisions concerning the field of the suggested guideline.	**1/3 Implementation Mechanism** B methodology The UN convention against corruption and its provisions should be used as the reference point as the convention is ratified by most member countries of INTOSAI .	The term "**studying** " shall be replaced by " **applying**".
5	1/3/2 Assigning work teams and WG secretariat roles and responsibilities:	**1/3 Implementation Mechanism** **Results and Recommendations:** Timeline should be set for the work teams and the WG secretariat to ensure assigned tasks are completed within the time specified.	The timetable is mentioned with the guidelines framework that was previewed in the 4th meeting and agreed upon by the WG members.
6	2/1/1 Searching for any available programs in any other Regional Working Group related to fighting corruption , then adapting it to cope with other regional groups needs as fighting corruption training programs is one of the common widespread issues.	**Objective 2 :** **2/1 Fighting Corruption Training Programs** The SAI of Papua New Guinea agrees to point 2/1/1 , but wants to add that their consent must firstly be sought to enable the WG to adopt it.	The text is amended to be " **then adapting it after their consent firstly to cope with other regional groups needs as fighting corruption training programs is one of the common widespread issues."**
7	**3/1 Introduction:** B- Definitions (Corruption and Fraud – Environmental Auditing).	**Objective 3:** **3/1 Introduction:** The linkages between corruption and fraud to environmental audit should be highlighted.	The definitions and linkages shall be highlighted in the guidelines development and implementation stages .
8	4/1/1	**Objective 4 :**	

	Contacting the seven Regional Working Groups Secretariats to collect SAIs expertise whether in the field of fighting corruption or fighting money laundering.	**4/1/1** Amending the sentence to be *" fighting corruption and money laundering"* as it implies that the expertise would be restricted to one of the two subjects.	The text is amended to be **" whether in the field of fighting corruption and / or fighting money laundering ".**
		Comments of the SAI of USA	
		The SAI of USA suggested amending some points:	
1	1/2/2 Enhancing integrity , transparency , accountability and good governance for public properties.	**Objective 1:** **1/2 Themes of the Guidelines:** 1/2/2 The SAI of USA suggests amending the term "public properties" with " public assets "as it includes public funds and real property .	The text is amended to be " **Enhancing integrity , transparency , accountability and good governance for public assets".**
2	Studying available laws , statutes and handbooks of other pioneer countries in the guideline field in case of existence.	**Objective 1:** **1/3 Implementation Mechanism :** **Methodology :** The SAI of USA suggests deleting this task as this task is too broad and shall not productive for the working plan.	The text is amended to be " **considering available laws , statutes and handbooks of other pioneer countries in the guideline field in case of existence"**
3	**Designing and Developing training programs and workshops on :**	**Objective 2 :** The SAI of USA suggests amending the second objective to be *" Identifying available and developing new training programs and workshops on".*	We can add the term identifying to the text to be " **Identifying , Designing and Developing training programs and workshops on "**
4	2/1/1 Searching for any available programs in any other Regional Working Group related to fighting	**2/1 Fighting Corruption Training Programs:** 2/1/1 The SAI of USA suggests adding the term " international	The text is amended to be " **Searching for any available programs in**

	corruption , then adapting it to cope with other regional groups needs as fighting corruption training programs is one of the common widespread issues.	organizations " before " other Regional Working Group related to fighting corruption"	**international organizations or any other Regional Working Group related to fighting corruption …."**
5		The SAI of USA suggests adding two points to item 2/1 Fighting Corruption Training Programs: **2/1/4** Identifying any available completed audits and methods used by SAIs that were designed to detect and combat corruption . **2/1/6** Submitting audit methods for fighting corruption on working group website.	The two new points are added to item 2/1.