Report on
INTOSAI Working Group on
Fight against Corruption and
Money laundering
First Questionnaire Results

Objectives of the First Questionnaire:

1. Collecting information that can be shared among INTOSAI members on fighting corruption and money laundering in their countries.

2. Acknowledging applied types of audits to fight corruption or / and money laundering .

The WG First Questionnaire is divided into three (3) Sections:

First Section:

Legal structure and memberships of entities concerned with fighting corruption and money laundering.

Second Section:

SAIs activities against Corruption and Money Laundering.

Third Section:

Training Requirements .

•The SAIs that responded to our questionnaire were 54 SAI from 189 SAI with a percentage of 28.6%.

•The WG Secretariat wished in a more active role of INTOSAI member SAIs in filling in the questionnaire due to its importance in exchanging information and knowledge between the SAIs in the field of fighting corruption and money laundering.

The Responses that reached the WG Secretariat represented INTOSAI community successfully as most of the responses were from active SAIs , thus the WG Secretariat believed that it shall be suitable to analyze and preview the questionnaire results in this report initially.

The responses of the regional groups in detail are mentioned in the hard copy of the report and they are summarized as follows:

Regional Working Groups	No. of responses	Rate
AFROSAI	2	3.7
ARABOSAI	10	18.5
ASOSAI	4	7.4
EUROSAI	23	42.6
CAROSAI	2	3.7
OLACEFS	8	14.9
PASAI	3	5.5
USA & CANADA	2	3.7
Total	54	100 %

As to our working group the responses were as follows :

WG member SAIs that responded	13
WG member SAIs that didn't respond	5

WG Responses

28%

72%
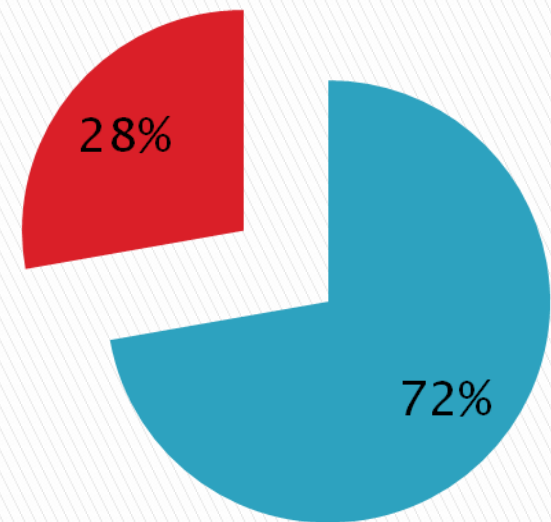
As to INTOSAI Working Group Chairs the responses were as follows :

Chairs Responses

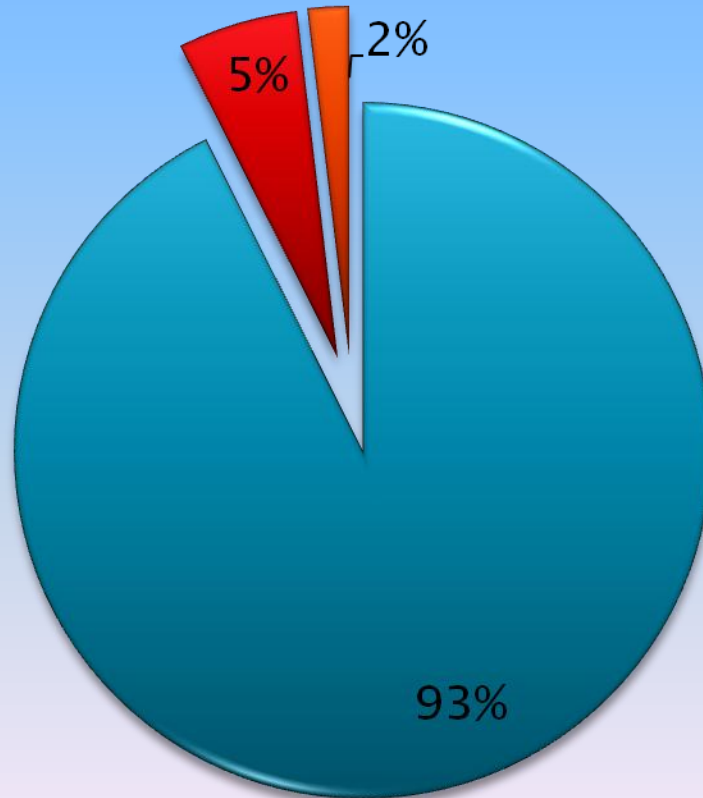|	
WG Chairs that responded	4
WG Chairs that didn't respond	3
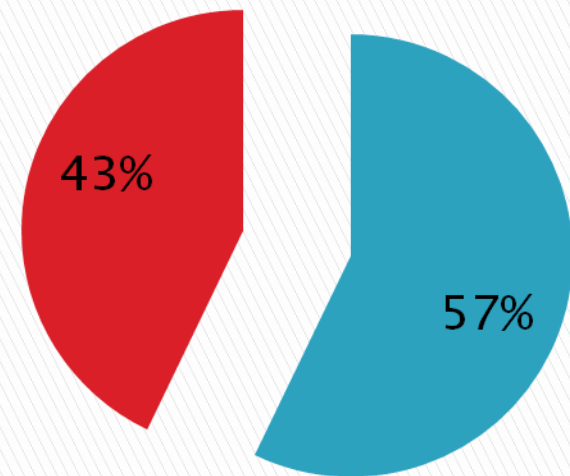
43%

57%

Section 1:

Legal Structure and Memberships of Entities concerned with fighting Corruption and Money Laundering.

Question 1 :

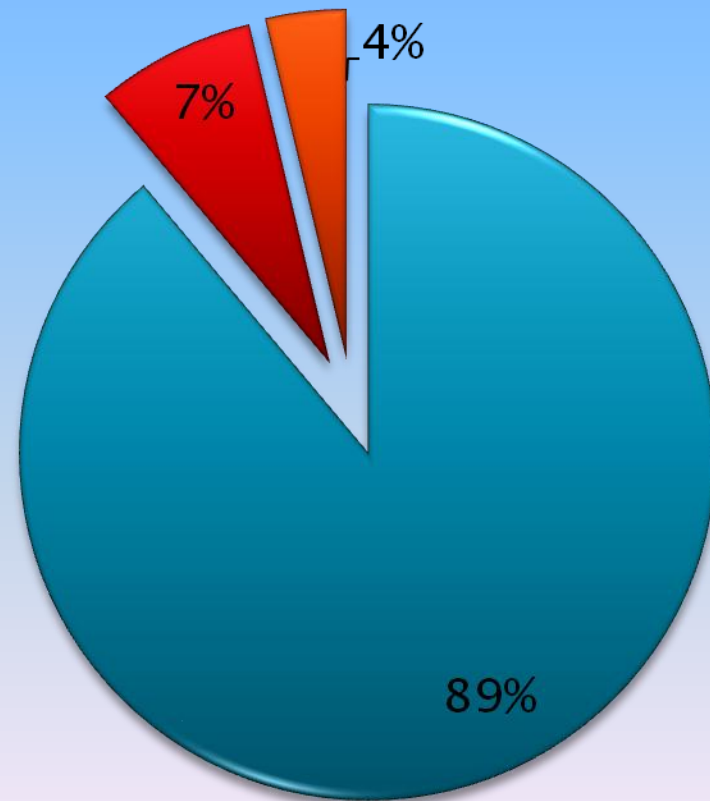**Does your country have laws , regulations or guidelines…etc pertaining to money laundering?**

YES	NO	NA
50	3	1

5% 2% 93%

Question 2 :

Has your country adopted the FATF 40 recommendations ?

YES	NO	NA
48	4	2

4%

7%

89%

Question 3 :

Does your country have a Financial Intelligence Unit / Body /Organization ....etc?

YES	NO	NA
50	2	2

4%   4%

92%
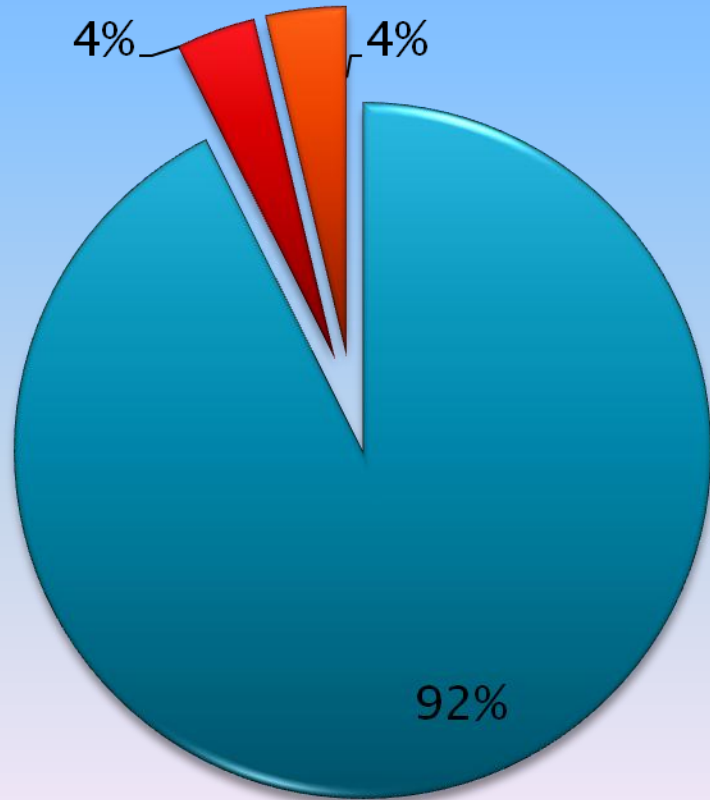
Question 4 :

Is your country a member of any concerning body ?

YES	NO	NA
45	6	3

6%
11%
83%
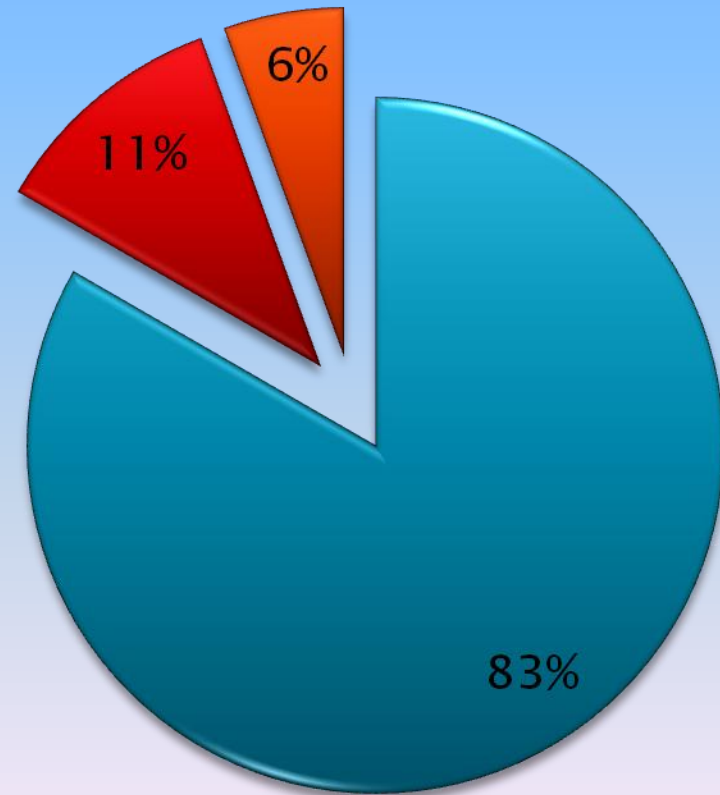
Question 5 :

Has your country had a FATF mutual evaluation or a World Bank / IMF, AML/ CTF assessment ?
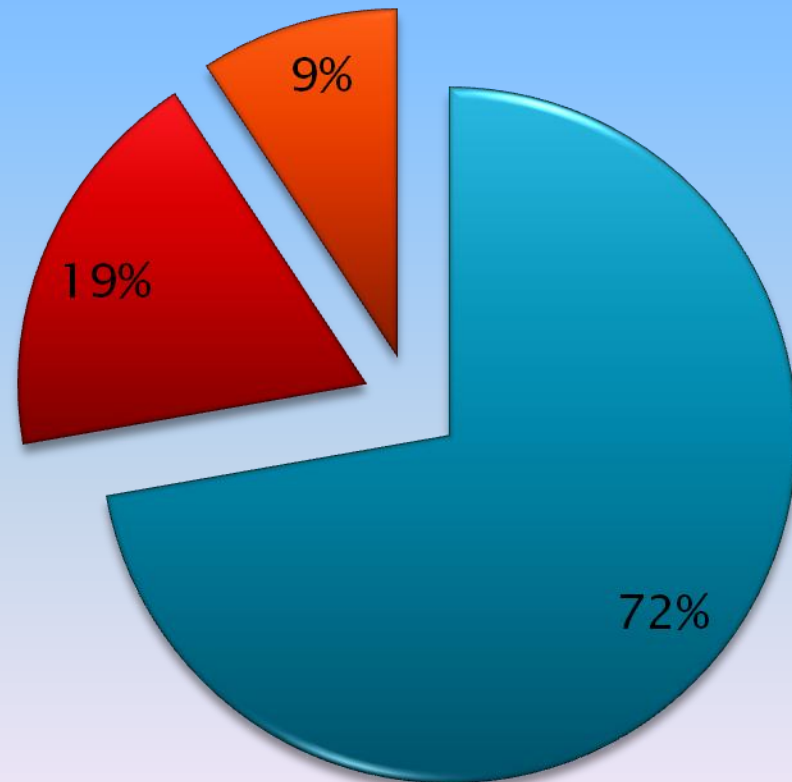
YES	NO	NA
42	7	5
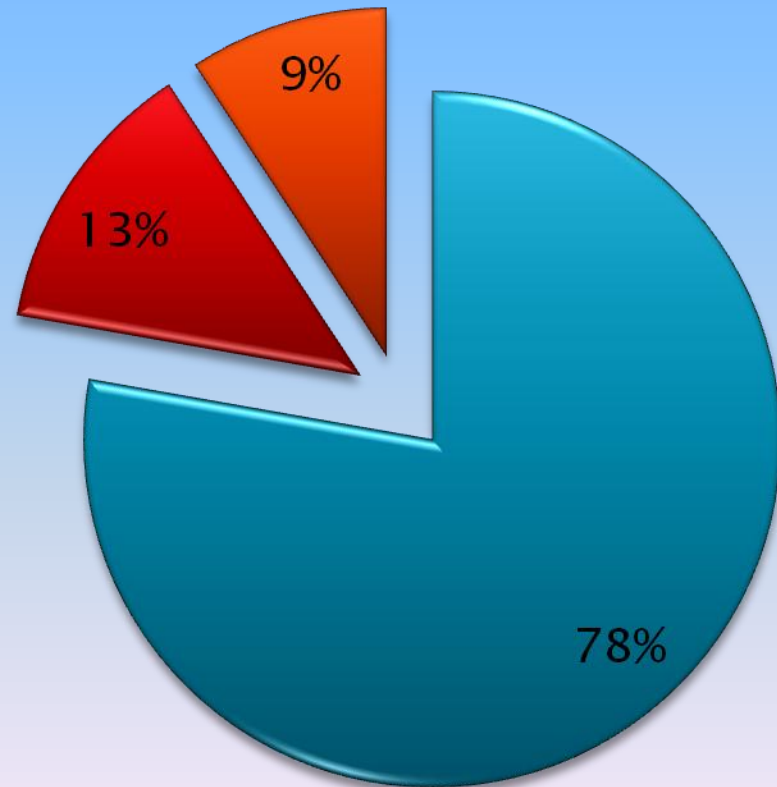
9%

13%

78%

Question 7 :

Are there any other government entities in your country that are involved in fighting corruption ?

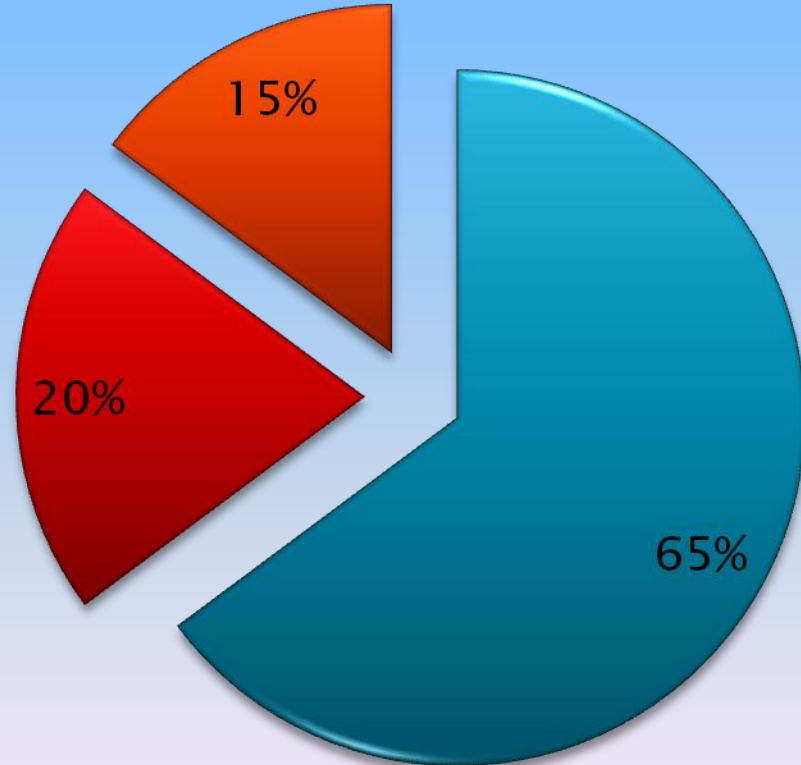| YES	NO	NA
39	10	5

9%

19%

72%

Question 7 :

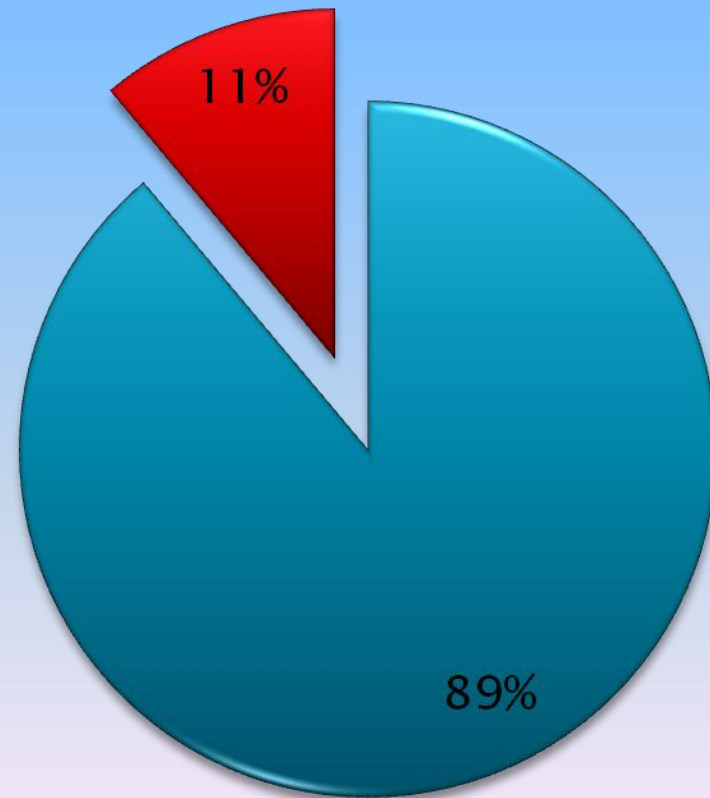**Are there any other government entities in your country that are involved in fighting Money laundering ?**

YES	NO	NA
35	11	8

Question 8 :

Has your country adopted the UN Convention Against Corruption?

YES	NO	NA
48	6	0

11%

89%

Question 9 :

Does Your Country have laws outlawing Corruption ?

YES	NO	NA
51	3	0

6%

94%
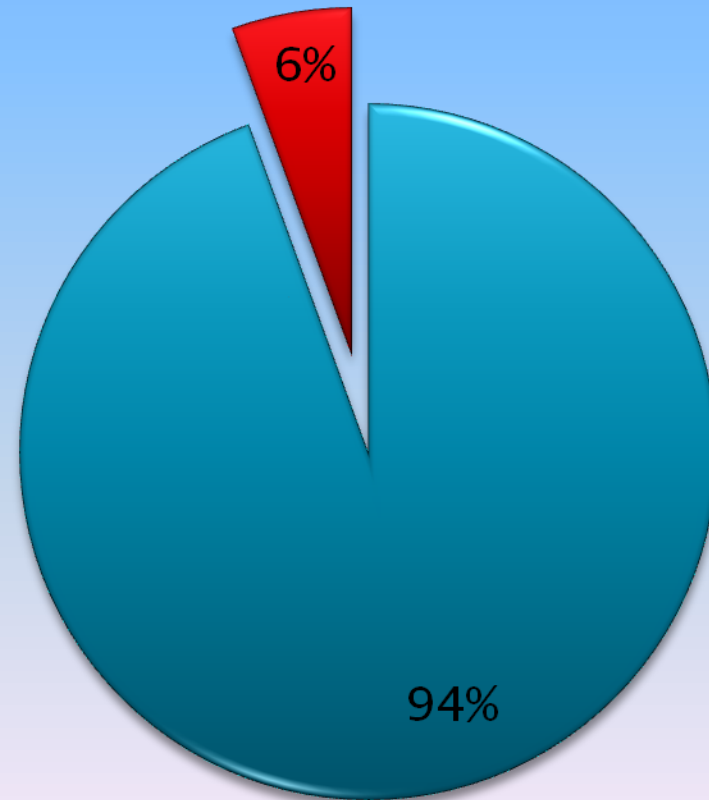
Question 10:

Does your country have laws regarding financial conflicts of interest for public officials ?

YES	NO	NA
49	5	0

9%

91%
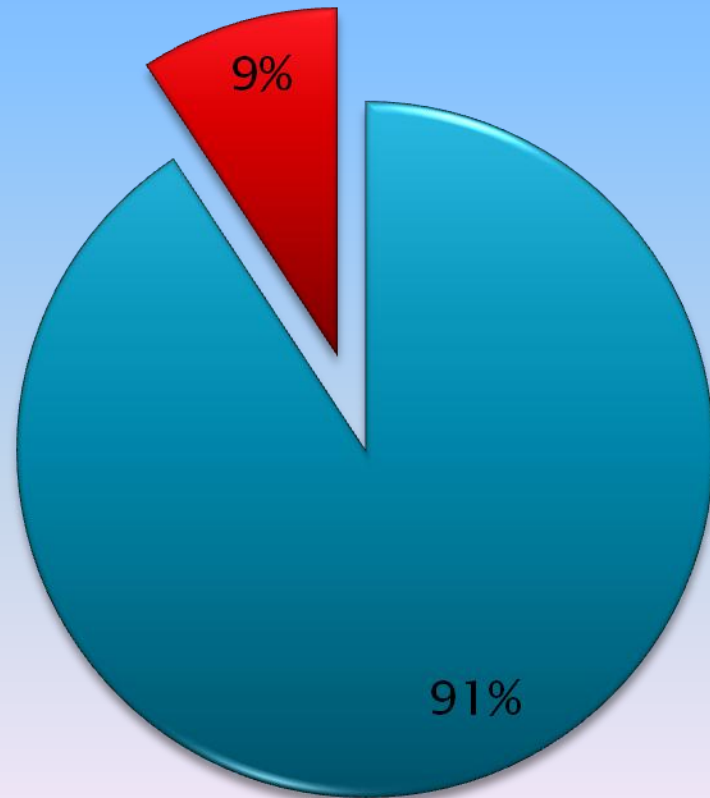
Question 11 :

Does your country have laws regarding ethics code for public officials?

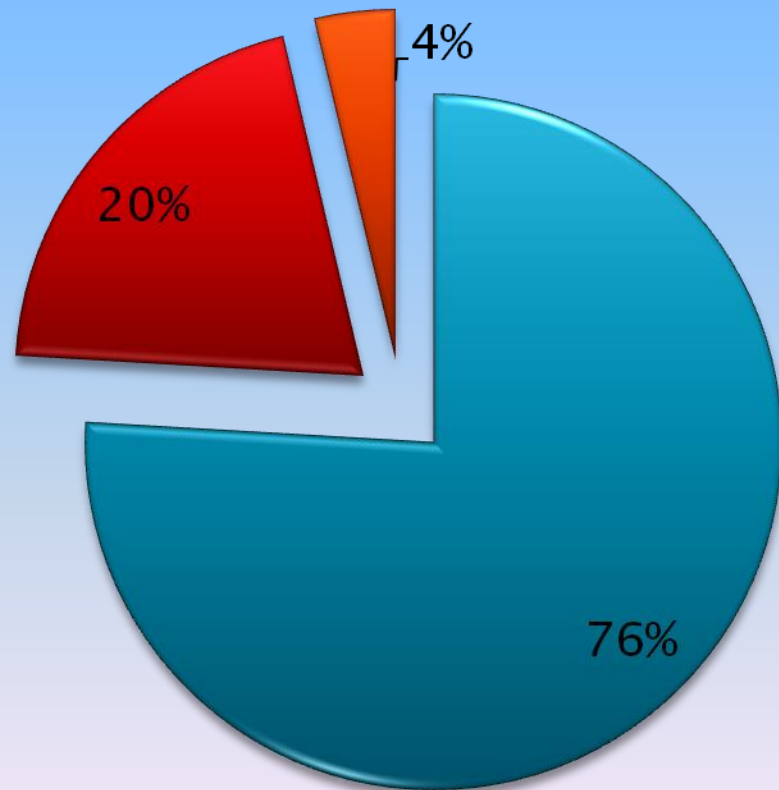| YES	NO	NA
46	8	0

15%

85%
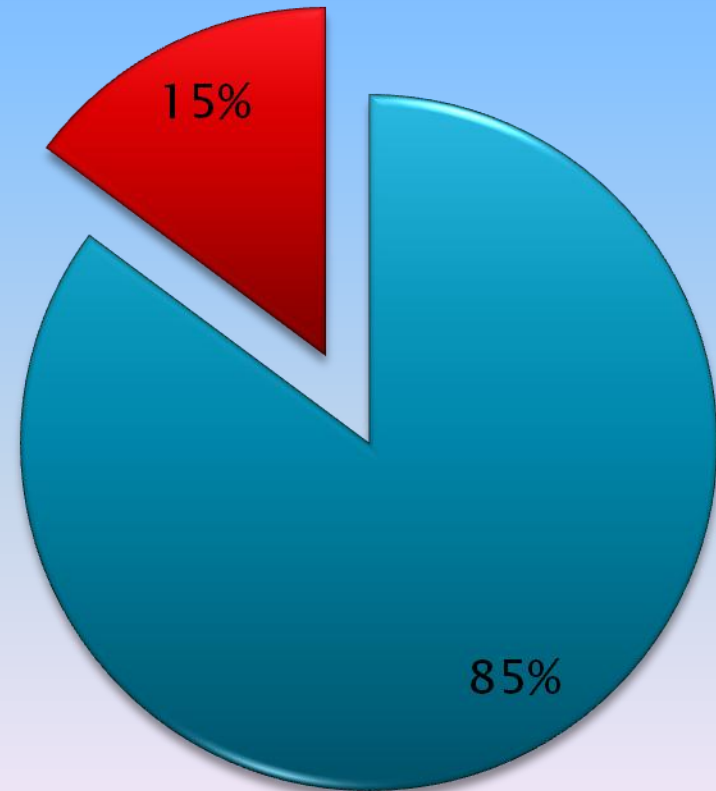
Section 2:

SAIs Activities against Corruption and Money Laundering.

Question 1 :

Does your SAI have the authority to conduct audits related to ?
Corruption

YES	NO	NA
41	11	2

4%

20%

76%

Question 1 :

Does your SAI have the authority to conduct audits related to ?
Money Laundering

YES	NO	NA
30	22	2

4%

41%

55%
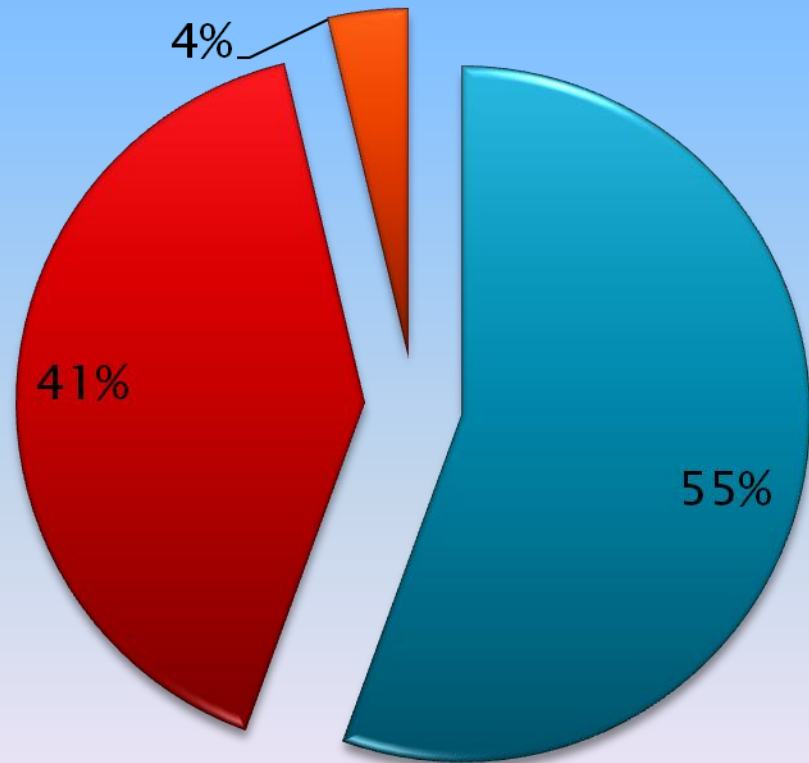
Question 4:

Does your SAI have responsibilities for auditing public financial institutions?

YES	NO	NA
38	16	0
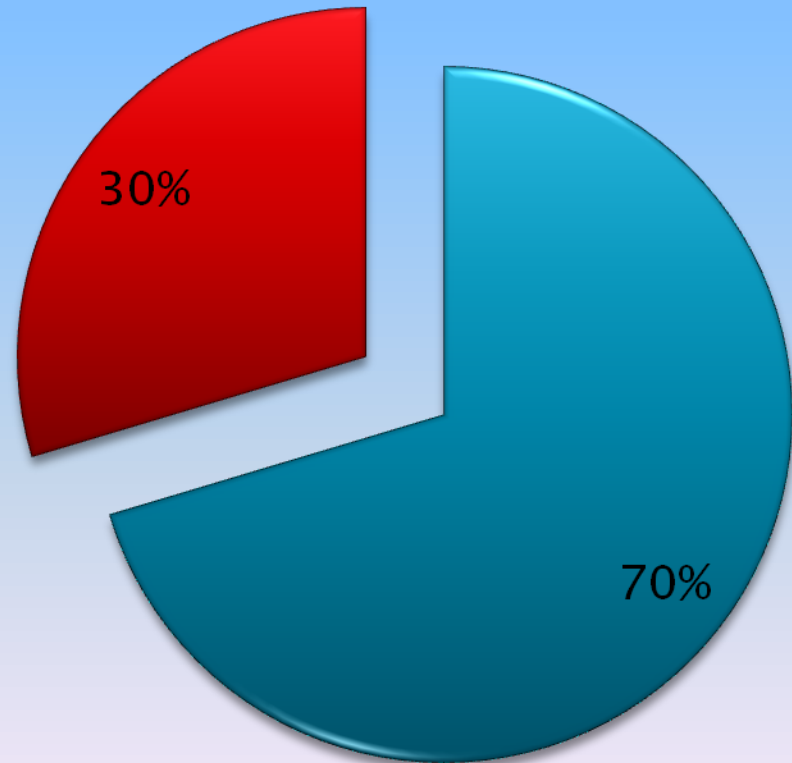
30%

70%

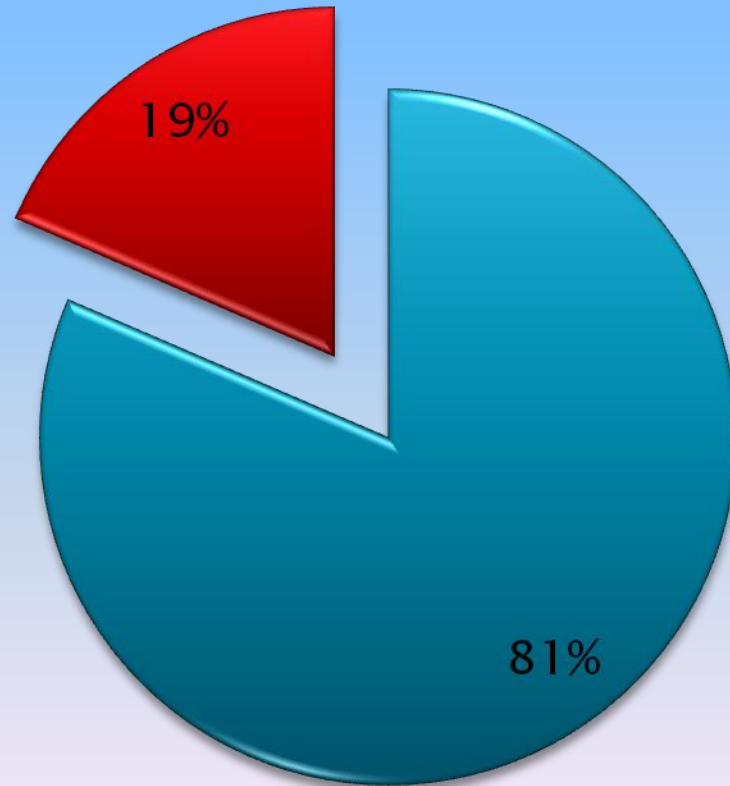**Question 5 :**

Does your SAI have responsibilities for auditing government bodies that work to fight :
Corruption

YES	NO	NA
44	10	0

19%

81%

Question 5 :

Does your SAI have responsibilities for auditing government bodies that work to fight :
Money Laundering

YES	NO	NA
40	12	2

4%

22%

74%
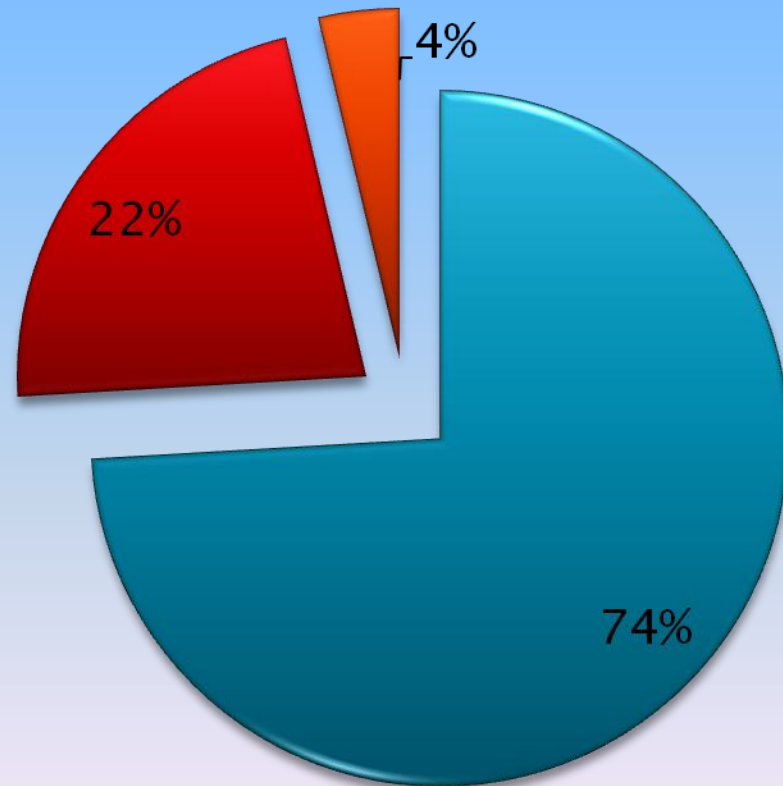
Question 6 :

Does your SAI have the mandate to impose sanctions by itself against corruption and money laundering cases?

YES	NO	NA
6	42	6

11%   11%

78%
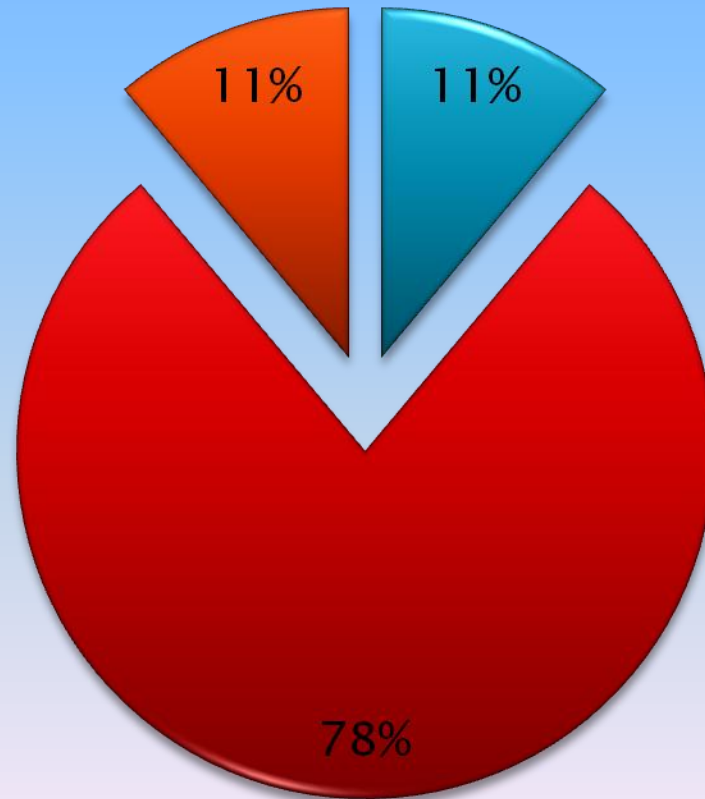
Section 3:

Training Requirements .

Question 1 :

Does your SAI have specialized staff who perform audits related to corruption or money laundering ?

YES	NO	NA
18	33	3
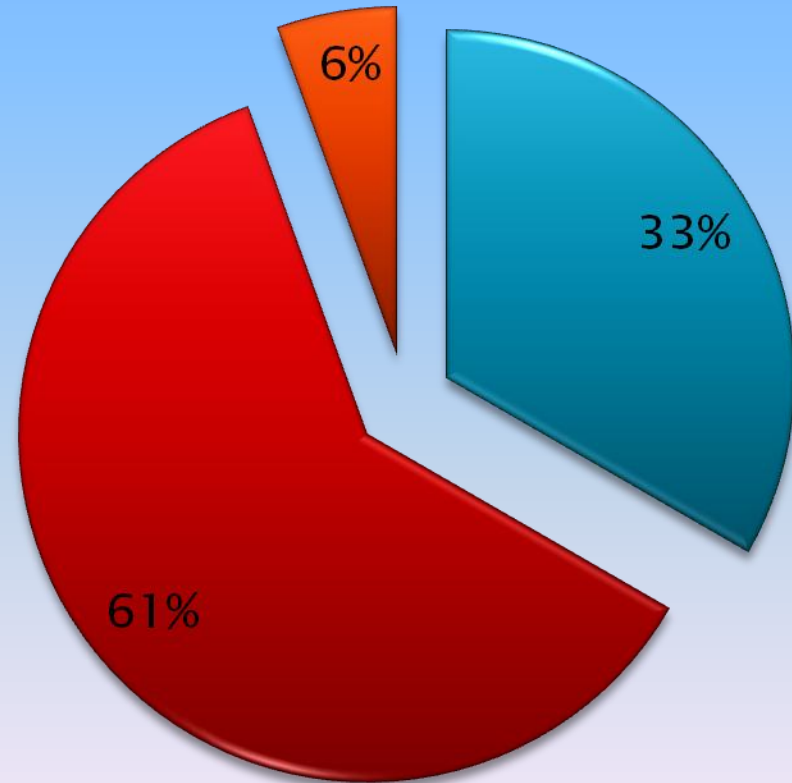
Question 2 :

Does your SAI provide staff with specialized training against corruption or money laundering auditing?

YES	NO	NA
18	34	2
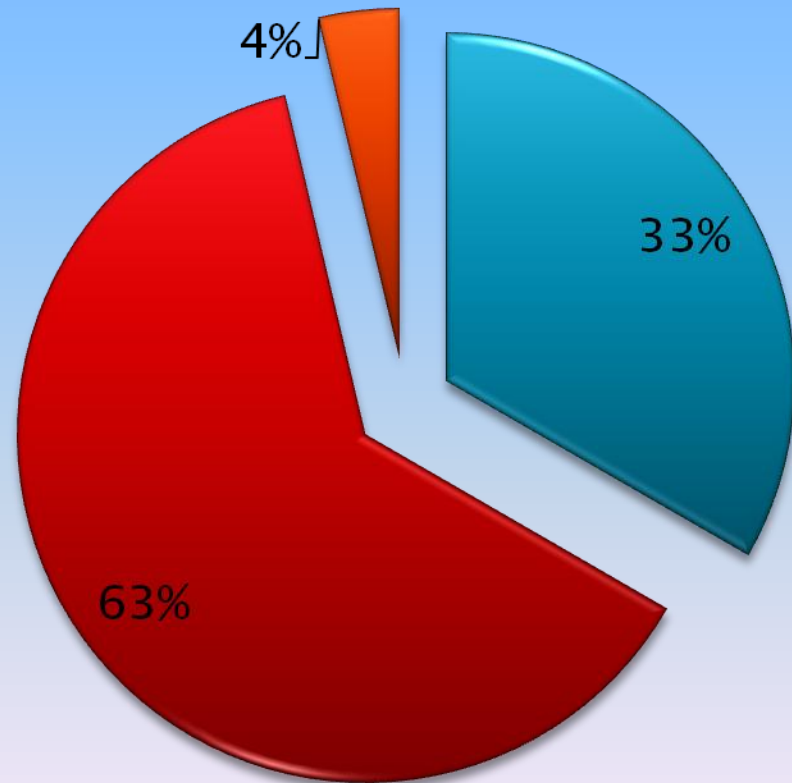
Question 3:

Would your SAI be willing to open these training courses up to auditors from other INTOSAI members?

YES	NO	NA
17	23	14

26%

31%

43%
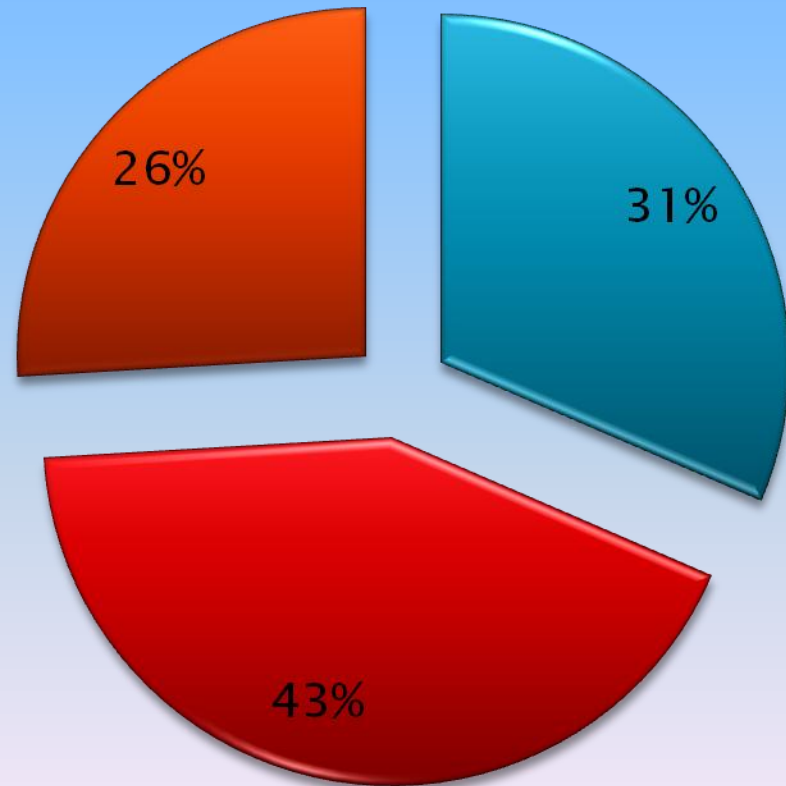
Question 4 :

Have you used specialized training provided by another entity to train your staff against corruption and money laundering audits ?

YES	NO	NA
19	34	1

2%

35%

63%
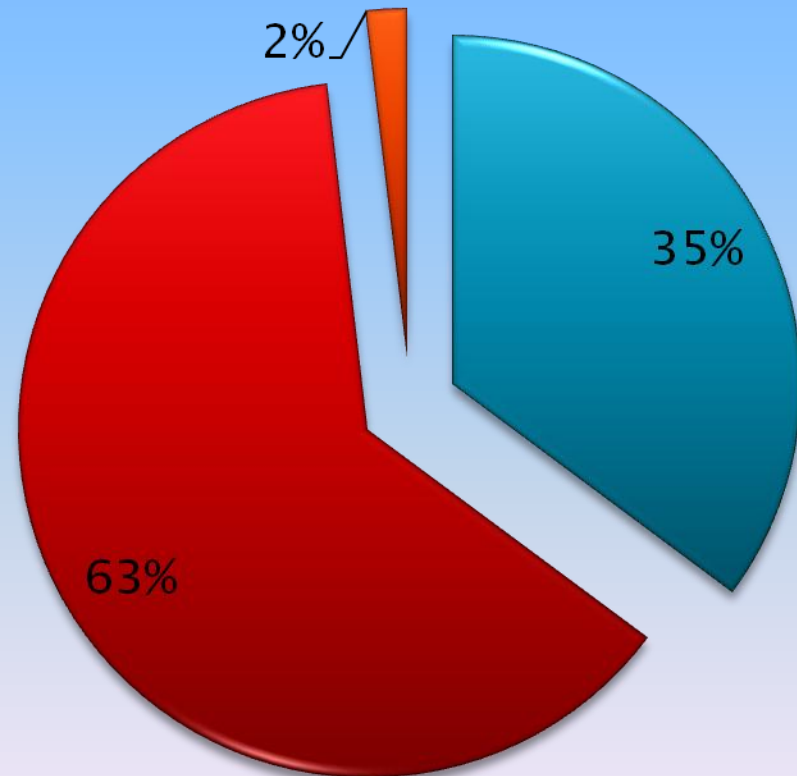
Question 5 :

Do your staff need specialized training provided by an external training entity?

YES	NO	NA
31	18	5

9%

33%

58%
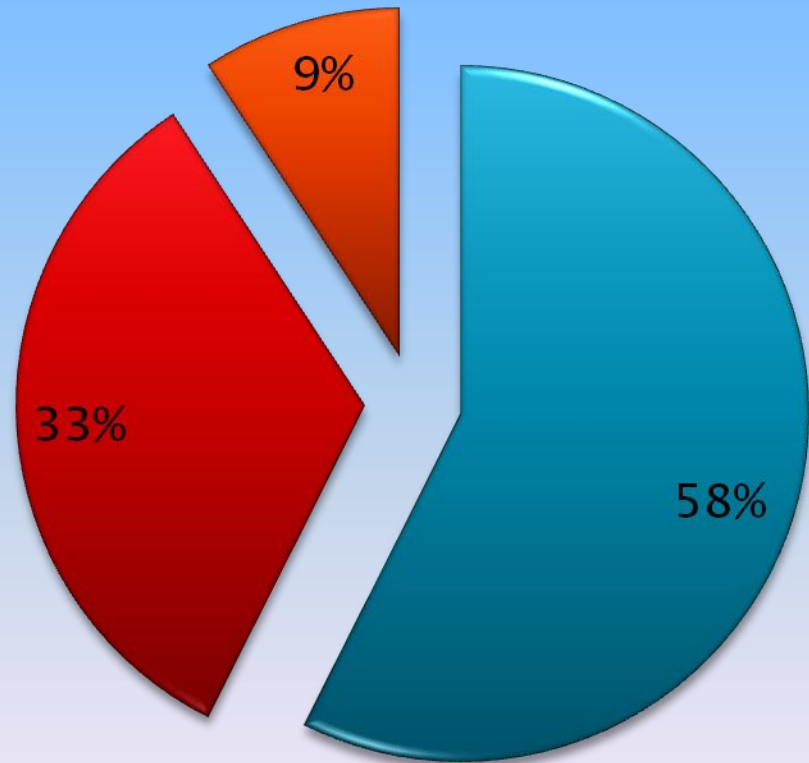
Summary:

The rate of positive responses according to regional working groups :

Section 1

Legal Structure and Memberships

Regional Working Groups	No. of responses	Rate %
AFROSAI	10	2.0
ARABOSAI	90	17.9
ASOSAI	37	7.4
EUROSAI	238	47.3
CAROSAI	18	3.6
OLACEFS	73	14.5
PASAI	17	3.4
USA & CANADA	20	4.0
Total	503	100

Section 2 — SAIs Activities

Regional Working Groups	No. of responses	Rate %
AFROSAI	5	2.5
ARABOSAI	45	22.6
ASOSAI	15	7.5
EUROSAI	80	40.2
CAROSAI	0	0.0
OLACEFS	33	16.6
PASAI	13	6.5
USA & CANADA	8	4.0
Total	199	100

Section 3   Training Requirements

Regional Working Groups	No. of responses	Rate %
AFROSAI	5	4.9
ARABOSAI	21	20.4
ASOSAI	7	6.8
EUROSAI	40	38.8
CAROSAI	3	2.9
OLACEFS	20	19.4
PASAI	3	2.9
USA & CANADA	4	3.9
	103	100

Second : The positive Subjects that took highest rates (81%–94%) :

1 –The responsible government entities in countries in charge of fighting corruption	81.5%
2- Countries membership in any concerning body	83.4%
3 – Countries having laws regarding ethics code for public officials	85.1%
4- Country adopting the UN Convention Against Corruption?	88.9%

Second : the positive Subjects that took highest rates (81%-94%) :

5 – Countries adopting the FATF 40 recommendations	88.9%
6 – Countries having laws , regulations or guidelines...etc pertaining to money laundering	92.6%
7 –Countries having Financial Intelligence Unit / Body /Organization ....etc	92.6%
8 – Countries having laws regarding financial conflicts of interest for public officials	94.4%

Second : The Negative Subjects that took highest rates (40 % and less) :

1 – SAIs having the mandate to impose sanctions by itself against corruption and money laundering cases	11.1%
2 – SAIs willing to open their training courses up to auditors from other INTOSAI members	31.4%
3- SAIs having specialized staff who perform audits related to corruption or money laundering	33.3%
4 – SAIs providing staff with specialized training against corruption or money laundering auditing	33.3%
5- SAIs staff who need specialized training provided by an external training entity	35.2%

Recommendations:

1. SAIs should benefit from the subjects that get positive highest rates especially:

a) The availability of laws , regulations or guidelines…etc pertaining to money laundering.

b) The availability of laws regarding financial conflicts of interest for public officials .

Recommendations:

2 . SAIs should give more concern to the subjects that get low positive rates especially :

a) Provide more training to staff with specialized training against corruption or / and money laundering auditing .

b) Activating the mandates of imposing sanctions by itself against corruption and money laundering cases .

Recommendations:

3 . The necessity of responding to our questionnaire as that will lead to increase the benefits and consequently we can deduct more accurate results that shall lead to more share experience between INTOSAI SAIs.