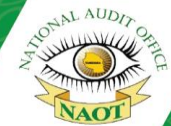


Supreme Audit Institutions Anti Corruption Efforts and Asset Recovery



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Purpose of this presentation

- ❑ To link SAls efforts and products
- ❑ Knowledge sharing of jurisdictional mandates and best practices on corruption, asset recovery and money laundering



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SAIs existing Products

We need to see how existing products created by this Working Group (WG) and other WGs can be useful in the current creation of corruption and money laundering guidelines



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SAIs existing Products

Related products include;

- INTOSAI Guideline for the Audit of Corruption Prevention
- Guideline for the Audit of Corruption Prevention in Public Procurement
- Guideline on Stolen Asset Recovery
- Any other relevant i.e. US GAO Audit on illicit financing, document on the cooperation between SAIs and ACBs facilitated by the UNODC and UAEAA



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SAls existing Products



**Enhancing collaboration between
Supreme Audit Institutions and
Anti-Corruption Bodies in preventing
and fighting corruption:
A Practical Guide**



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SAIs existing Products

Congratulations to SAI UAE - the UAEAA and all other SAIs that participated in this document, its very informative and practical

I found this doc online and I think it will be useful in the creation of Corruption Guideline



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Other Sources

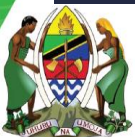
Fraud Examiners Manual

2020 International Edition

Financial Transactions and Fraud Schemes

HOME FINANCIAL TRANSACTIONS AND FRAUD SCHEMES LAW INVESTIGATION FRAUD PREVENTION AND DETERRENCE SEARCH

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SAIs existing Products

Purpose

To link SAIs efforts and enhance coherence of products produced by the WGFACML, other Working Groups and other Organizations



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SAIs existing Products

For Example;

Anti Corruption efforts are related with Money Laundering and Asset Recovery, SAI Tanzania as a member in all the 3 subgroups; we advise for the Corruption and Money Laundering Guidelines to complement and link with existing knowledge on Asset Recovery and other available knowledge



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Knowledge

sharing

SAls jurisdictional mandates
and practice on corruption,
money laundering and asset
recovery



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Knowledge

sharing

SAI Tanzania's jurisdictional mandate doesn't have the audit of corruption, nor performing asset recovery, these activities are done by the Anti Corruption Body and the Financial Intelligence Unit, The Police Force etc.,



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Knowledge

sharing

At least Money Laundering issues can be audited directly if they leave audit trails



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Knowledge

sharing

We would like to learn from other SAIs regarding; the mandate to audit corruption, money laundering and performing asset recovery



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Food for thought

Is INTOSAI cascading our products to other SAIs for usage?

Lets think of the usage of our products



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Practical

Examples

Cash/Asset transfers for private gains can be audited

Audit findings assist anti corruption and asset recovery



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Thank you for listening



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