

The Economic Crime and Cooperation Unit (ECCU) at the Directorate General Human Rights and Rule of Law of the Council of Europe is responsible for designing and implementing technical assistance and cooperation programmes aimed at facilitating and supporting anti-corruption, good governance and anti-money laundering reforms in the Council of Europe members states, as well as in some non-member states.



"The Investigation of Corruption and Money Laundering and the Search and Seizure of Crime Proceeds - including across borders - call for the use of modern and effective methods by national law enforcement authorities. In the last two decades the Council of Europe has intensified its work in developing and monitoring the implementation of its legal instruments in these fields. The Group of States against Corruption (GRECO) monitors compliance with the Council of Europe anti-corruption standards through a dynamic process of mutual evaluation, while the Committee of Experts on the Evaluation of Anti- Money Laundering Measures and the Financing of Terrorism (MONEYVAL) assess compliance with the relevant global standards."

COUNCIL OF EUROPE

CONSEIL DE L'EUROPE

The Council of Europe is the continent's leading human rights organisation. It comprises 47 member states, 28 of which are members of the European Union. All Council of Europe member states have signed up to the European Convention on Human Rights, a treaty designed to protect human rights, democracy and the rule of law. The European Court of Human Rights oversees the implementation of the Convention in the member

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DIRECTORATE GENERAL I - HUMAN RIGHTS AND **RULE OF LAW**

INFORMATION SOCIETY AND ACTION AGAINST CRIME DIRECTORATE

ECONOMIC CRIME AND CO-OPERATION UNIT



REGIONAL CONFERENCE

'DETECTING AND INVESTIGATING CORRUPTION AND FRAUD THROUGH **AUDIT PROCEDURES'**

TIRANA, ALBANIA, 27-28 MAY 2015

WITH PARTICIPANTS FROM:

- ALBANIA
- BOSNIA AND HERCEGOVINA
- CROATIA
- KOSOVO*
- MONTENEGRO
- THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA AND
- THE COUNCIL OF EUROPE SECRETARIAT

*All reference to Kosovo, whether the territory, institutions or population, in this text shall be understood in full compliance with United Nation's Security Council Resolution 1244 and without prejudice to the status of Kosovo.

What is the conference about?

Fraud and corruption have devastating effects and damages citizens trust and confidence in public institutions. Public sector corruption has become a leading concern for legislators around the globe.

Establishing state audit institutions was one of the major steps in preventing and controlling the abuse of public funds. However, audits often tend to take one-sided approach, demanding strict compliance with procedures thus sometimes overlooking systemic criminal activities resulting in large losses to the public treasury. Stronger cooperation with the law enforcement thus seems to be the first step responding to this challenge.

This step goes in parallel with an increasing desire among legislators to take the initiative, increase cooperation and better connect different institutions to effectively combat corruption and other forms of economic crime. This appears to be a difficult endeavour particularly for jurisdictions with weak institutional framework and lack of expertise.

The present conference will, therefore, exchange views, evaluate state of play and seek solutions to various problems that appear in these processes. Its aim is threefold:

- to present good practice on how the audit procedures could trigger criminal investigation of corruption in public and private sectors;
- to identify typologies of these criminal offences; and
- to discuss and share models and practice of joint investigative teams, notably their structure and investigatory capacities.

Who is the conference for?

- Representatives of the state audit institutions;
- Representatives of the law enforcement structures (primarily police officers dealing with financial investigations);
- Prosecutors; and
- Judges.

Delegations will be accompanied by the senior experts from the Council of Europe member states and representatives of the Council of Europe Secretariat.



	Day 1
9:30 – 10:00	Registration
10:00-10:30	Welcoming Remarks
	 Representative(s) of the Council of Europe Representative of the Audit Services from the Hosting Country
10:30-11:30	Session 1 - Models of institutional cooperation in detecting, investigating and prosecuting corruption and fraud offences based on audit reports and findings
	Each delegation is invited to present the general framework concerning audit reports/procedures and their conditionality for detecting/alleging corruption and fraud; institutional cooperation on investigation of corruption and fraud alleged offences; joint investigative teams – model and good practice:
	 Albania (15 min) Bosnia and Hercegovina (15 min) Croatia (15 min) Kosovo* (15 min)
	Moderator: Representative of the Secretariat/Council of Europe expert
11:30-12:00	Coffee Break
12:00-13:00	Session 1 – Models of institutional cooperation in detecting, investigating and prosecuting corruption and fraud offences based on audit reports and findings (continuation) • Montenegro (15 min) • Serbia (15 min) • The Former Yugoslav Republic of Macedonia (15 min) Moderator: Representative of the Secretariat/Council of Europe expert
13:00-14:30	Lunch break
14:30-15:00	Comments and observations concerning countries' presentations • Panel of Council of Europe Experts
15:00-15:30	Good practice Exercise: A Practitioners manual on investigation and prosecution of corruption and fraud - developed under CoE/EU PACS Serbia Project • Serbian delegation
15:30-16:30	Discussion and conclusions

	Day 2
10:00-11:00	Typologies of corruption and fraud – trends and concepts
	Council of Europe experts presentations Feedback and comments from delegations
11:00-11:30	Coffee Break
11:30-13:30	Working in groups
	Delegations are assigned to focus groups. With assistance of Council of Europe experts/secretariat each group would develop typology of corruption and fraud offences specific for the region and their respective jurisdictions
13:30-14:30	Lunch break
14:30-15:30	Presentation of the typologies
	Each group would designate a rapporteur, who would, together with CoE expert, present the typology(ies) developed by the group
	Rapporteur: Council of Europe expert(s)/secretariat
15:30-16:00	Discussion and finalisation of the typologies proposed
	Rapporteur: Council of Europe expert(s)/ secretariat
16:00-16:30	Concluding remarks and way forward

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