RESOLUTION AGN/59/RES/8

SUBJECT:

Incorporating audit and accounting assistance in combating economic and financial crime

TO BE CLASSIFIED AS FOLLOWS:

1 copy in the CHRONOLOGICAL SERIES: Year 1990

1 copy in the SUBJECT SERIES:

Heading: Economic offences, Commercial

crime, tax offences

Sub-heading: General Resolutions

TEXT OF THE RESOLUTION

RECALLING Resolution AGN/57/RES/11, "Assistance of Auditors in Combating Economic and Financial Crime",

HAVING STUDIED the summary report of the 1st Interpol Working Group Meeting on "Assistance of Auditors in Combating Economic and Financial Crime",

The ICPO-Interpol General Assembly, meeting in Ottawa from 27th September to 3rd October 1990 at its 59th session:

RECOMMENDS:

- 1. That the Working Group on Assistance of Auditors in Combating Economic and Financial Crime be mandated to continue to develop and explore ways to implement ideas to improve the methods of combating economic and financial crime;
- 2. That information be developed that would help raise awareness regarding advantages and techniques for incorporating audit and accounting assistance in Member States' investigative, police and prosecutive functions;
- 3. That the subject matter be an agenda item at all future economic crime symposia held by the Interpol General Secretariat;
- 4. That model processes and frameworks be developed on the subject matter that could be adopted by interested countries;
- 5. That within a reasonable period of time, the Interpol General Secretariat should organize an international conference on the subject matter, to be held jointly with the International Organization of Supreme Audit Institutions (INTOSAI) and/or other relevant international audit and accounting organizations;
- 6. That Member States be encouraged to explore ways to bring accounting and auditing assistance into their police investigation and prosecutive activities.
