

<p>RESOLUTION No. AGN/57/RES/11</p> <p><u>SUBJECT:</u></p> <p>Assistance of auditors in combating economic and financial crime</p>	<p>TO BE CLASSIFIED AS FOLLOWS:</p> <p>1 copy in the CHRONOLOGICAL SERIES Year: 1988</p> <p>1 copy in the SUBJECT SERIES</p> <p>Heading: Economic offences, commercial crime, tax offences</p> <p>Sub-heading: Miscellaneous</p>
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TEXT OF RESOLUTION

HAVING STUDIED the report of the 6th ICPO-Interpol Symposium on International Fraud, held at Saint Cloud from 29th to 31st March 1988,

REALIZING that international fraudulent activities are becoming more organized and increasing in quantity and in complexity,

RECOGNIZING that economic and financial crime in particular is on the rise and is perpetrated with systems that are designed for legitimate purposes or with other sophisticated means,

BELIEVING that the auditing profession worldwide has a history of identifying system control weaknesses that often lead to criminal activities,

CONSIDERING that combating international economic and financial crime can only be accomplished successfully by the co-operation of all member countries,

RECOGNIZING that in order to curb such criminal activities it is imperative to explore all avenues and utilize all available resources to prevent and detect it worldwide,

The ICPO-Interpol General Assembly, meeting in Bangkok from 17th to 23rd November 1988 at its 57th session:

RECOMMENDS:

- (1) that the General Secretariat establish a working group to explore ways in which the member countries could better utilize the assistance of auditing organizations in their fight against economic and financial crime;
- (2) that the working group be given authority to explore the advantages and disadvantages of this new concept and report its findings to the Secretary General within a reasonable period of time.