



TACKLING ILLICIT  
FINANCIAL FLOWS  
TOGETHER

GOOD FINANCIAL  
GOVERNANCE  
CONFERENCE

YAOUNDÉ 24 - 26 MAY 2017

## “Tackling Illicit Financial Flows together - An African Approach to a Global Phenomenon”

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*Yaoundé, Cameroon 24-26 May 2017*

*Moderator's Report*  
*Eli De Friend, CAPRESE*

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## List of Abbreviations

AFROPAC	African Organisation of Public Accounts Committees
AFROSAI	African Organisation of Supreme Audit Institutions
AFROSAI-A	African Organisation of Supreme Audit Institutions (Arabic speaking countries)
AFROSAI-E	African Organisation of Supreme Audit Institutions (English and Portuguese speaking countries)
AMATM	Agreement on Mutual Assistance on Tax Matters
AML	Anti-Money Laundering
AMV	Africa Mining Vision
ARINSA	Asset Recovery Inter-Agency Network for Southern Africa
ATAF	African Tax Administration Forum
AU	African Union
BMZ	Federal Ministry for Economic Cooperation and Development (Germany)
CABRI	Collaborative Africa Budget Reform Initiative
CRADEC	Centre Régional Africain pour le Développement Endogène et Communautaire
CREFIAP	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne
CSO	Civil Society Organisation
EU	European Union
FSI	Financial Secrecy Index
GFG	Good Financial Governance
GFI	Global Financial Integrity
GIZ	German International Cooperation
HLP	United Nations Economic Commission for Africa High Level Panel on Illicit Financial Flows
ICAR	International Centre for Asset Recovery
IFF	Illicit Financial Flows
MNC	Multinational Company
NEPAD	New Partnership for Africa's Development
NGO	Non-Governmental Organisation
OECD	Organisation for Economic Co-operation and Development
PASIE	Projet d'Amélioration de la Surveillance de l'Industrie Extractive en Afrique Francophone Subsaharienne
TJN	Tax Justice Network
UN	United Nations

UNECA

United Nations Economic Commission for Africa

## Executive Summary

The Deutsche Gesellschaft für internationale Zusammenarbeit (GIZ) GmbH regional programme, "Good Financial Governance in Africa" ("GFG in Africa") provides technical support to four pan-African networks, AFROPAC (African Organisation of Public Accounts Committees), AFROSAI (African Organisation of Supreme Audit Institutions), ATAF (African Tax Administration Forum), CABRI (Collaborative Africa Budget Reform Initiative). Within the context of this partnership, GIZ supported the 4 GFG partner networks in their organisation of an international conference on Illicit Financial Flows (IFF) entitled "Tackling Illicit Financial Flows together - An African Approach to a Global Phenomenon" that took place on 24-26th May 2017, in Yaoundé, Cameroon.

During three days of presentations, discussions, workshops, representatives of Supreme Audit institutions, senior tax officials, parliamentarians, budget specialists from finance ministries and technical experts from international organisations, non-governmental organisations and civil society came together to come to a common understanding of the extent, complexity and negative impact of Illicit Financial Flows, debate on measures to fight the problem and to show their commitment to the ongoing effort by signing a Conference Declaration, entitled *Declaration on Curbing Illicit Financial Flows Through Good Financial Governance "United Against Illicit Financial Flows"*.

Given the significant support for the initiative shown by the 214 delegates from 42 countries of which 33 were African, an African Union (AU) official highlighted the potential for exploring collaboration between the AU and the four partner networks.

## Background and Context

The GFG in Africa programme is implemented by the Deutsche Gesellschaft für internationale Zusammenarbeit (GIZ) GmbH on behalf of the German Federal Ministry for Economic Cooperation and Development and the European Union and promotes transparency, accountability and domestic resource mobilisation in Africa.

Its objective is to foster Good Financial Governance in Africa by equipping decision-makers in African public finance with the necessary skills and competencies to improve Good Financial Governance, cooperating with pan-African networks:

- the African Organisation for Public Accounts Committees (AFROPAC), in the area of parliamentary oversight,
- the African Organisation for Supreme Audit Institutions (AFROSAI), in the area of external financial control and auditing,
- the African Tax Administration Forum (ATAF), in the area of tax policy and administration,
- the Collaborative Africa Budget Reform Initiative (CABRI), in the area of budget planning and implementation.

The programme has addressed the cross-cutting topic of Illicit Financial Flows (IFFs) since early 2016 and has launched a coordinated approach to curb IFFs with the four pan-African partner networks.

In this context, the pan-African networks organized the high level conference on IFFs in Yaoundé, Cameroon during 24-26 May 2017, of which this document is the Moderator's report.

## Introduction and conference objectives

The objectives, as defined by the networks, of this conference were as follows:

- Attendees to develop a shared and more nuanced understanding of IFFs' challenges including the different pillars & levels.
- Attendees to re-affirm their commitment to the Good Financial Governance Declaration (with new focus on IFFs and concrete strategy), underscoring the importance of cooperation (GFG approach), and ensuring the sustainability of the network.
- Networks present their approaches to tackle IFFs.

While co-organised by all four networks, the conference was hosted by AFROSAI and Cameroon's Contrôle Supérieur de l'Etat. High level dignitaries, including Heads of Supreme Audit Institutions, Parliamentarians, Commissioner Generals and Ministers of Finance attended the conference.

## Design

The first day was designed to focus on establishing a common understanding of Illicit Financial Flows, including an introduction about what constitutes IFFs, what forms they take, and in which ways they need to be tackled (policy, legislation, implementation and enforcement, information exchange etc). This first day was anchored around a draft Declaration On Curbing Illicit Financial Flows Through Good Financial Governance - "United Against Illicit Financial Flows", which had been drafted collaboratively by the four networks.

Following the high level commitment day, the second day would provide an opportunity to engage on a technical level. One of the fundamental challenges when discussing IFFs remains bridging the gap between political processes and the implementation of those processes at both national and international level. Hence a logical point of departure would be to visualise both the key stakeholders involved in the ongoing activities of partner networks, as well as the merits of inter-agency cooperation.

Break-away sessions would serve not only to invigorate discussion and debate among the attendees, but they would allow for country showcases to demonstrate what happens in practice, discussions surrounding the concept of inter-agency cooperation, good practices such as models of (cooperation) agreements, model legislation, assessment tools, as well as technical assistance.

Three themes were chosen for the breakout sessions were as follows: Inter-Agency Cooperation to Fight Illicit Financial Flows stemming from

- **Breakout 1:** Commercial activities
- **Breakout 2:** Corruption
- **Breakout 3:** Criminal activities

Each session was open to all participants, irrespective of their institutional background and furthermore there was a hope that participants would attend individual sessions from different themes.

It was agreed that ATAF would prepare and moderate the session on commercial activities, CABRI would handle the session on corruption and AFROSAI would run the session relating to criminal activities. While the content of each theme was in the hands of the organizing network, the co-organisers developed a concept of structuring individual sessions which would each respect strict coherence in timing in order to allow participants to switch from one theme to another at the coffee and lunch breaks.

On the basis of the first two days, with the hope that some concrete measures and actions would be consolidated from the breakout sessions, day three would serve to chart the way forward. Given the importance of communicating for results, AFROPAC offered to take responsibility for a session on Communication for the third day.

In order to take the discussion of the conference beyond the four walls of the conference venue, it was decided to use the Twitter hashtag #ConferenceIFFYaounde, allowing conference delegates to share their experience with colleagues and those unable to attend the conference to contribute through this social media.

## Participants

Invitations to the conference were extended to experts and professionals of the Good Governance network in Africa, notably:

- Supreme Audit Institutions (SAIs) members of AFROSAI;
- Senators, Parliamentarians and Clerks of the Budget and Finance Committees, as well as Parliamentary Account Committees in African Parliaments and other members of AFROPAC;
- Revenue Authorities, ;
- Ministries of Finance, Institutions and Agencies in African countries in charge of Budget and other members of CABRI
- Experts and officials of the African Union
- Experts from the High-Level Panel on Illicit Financial Flows from Africa;

Technical and financial partners (African Development Bank, World Bank, GIZ, European Union, OECD**Error! Bookmark not defined.**) and Diplomatic Corps represented in Yaoundé;

- Institutions and NGOs involved in the management of Public finance (GFI,...);
- Others experts, representatives of non-governmental organisations and civil society organisations.

While more than 250 people attended the opening ceremony, including the Prime Minister and other dignitaries, as well as journalists from Cameroon, 214 participants from 42 countries remained for the full three days of the conference duration.

A list of registered participants is included in Appendix 4 – List of participants.



## Conference proceedings

### Day 1 – Opening ceremony and Plenary Sessions

#### Plenary 1:- Opening ceremony

The Conference was opened under the auspices of the Prime Minister of the Republic of Cameroon, Mr **Philemon YANG** after keynote speeches from distinguished representatives of the various institutions. The objective of these introductory comments was to set the stage for an informed discussion on the topic, establish clear relationships between the concept of Good Financial Governance and Illicit Financial Flows, and the need to develop a general awareness on the topic and a strong political and policy response.

In her capacity as head of AFROSAI and host of the conference, Madame **MBAH ACHA Rose FOMUNDAM**, Minister Delegate at the Presidency of Cameroon in charge of the Supreme State Control, gave an opening speech in which she explained the importance of having a common vision of Good Financial Governance throughout the budget cycle is necessary in order to combat Illicit Financial Flows.

Her Excellency, Mme **Françoise COLLET**, Ambassador of the European Union Delegation to Cameroon, then spoke about the European Unions' motivation in collaboration with Germany's Federal Ministry for Economic Cooperation and Development (BMZ) to finance and support the Good Financial Governance in Africa programme, mentioning the negative impact of losing approximately 50 billion dollars per year. Specifically, she mentioned three critical areas to focus on:

- Reinforce national institutions
- Strengthen international cooperation
- Close legal loopholes.



Figure 1. Mme Françoise Collet, Ambassador of the Delegation of the European Union to the Republic of Cameroon

In the absence of his Excellency, Dr. Hans-Dieter Stell, the Ambassador of the Federal Republic of Germany in Yaoundé, the Chargé d'Affaires, Mr **Axel SAURER**, spoke about Germany's broader partnership with Cameroon in the area of democracy and human rights and how these have a direct impact on Illicit Financial Flows.



Figure 2. "Family Photo" with Cameroon Dignitaries and Distinguished Guests

## Plenary 2: Social & Economic Impacts of Illicit Financial Flows in African Countries

The purpose of this session was to introduce the complexity of IFFs, introducing a shared definition, thereby setting the context for two days of discussions, and to underscore the repercussions of leaving this phenomenon unchecked. The panellists for this session were:

Her Excellency, **Mme Françoise COLLET**, Ambassador of the EU Delegation in Cameroon  
His Excellency, **Ambassador Olusegun APATA**, member of the UN High Level Panel on Illicit Financial Flows

**Mrs. Estherine FOTABONG**, Director of Programme Implementation and Coordination at the NEPAD Planning and Coordinating Agency (NEPAD Agency)

**Ms. Heather LOWE**, Legal Counsel and Director of Government Affairs, Global Financial Integrity (GFI)

**Mr. David NGUYEN-THANH**, Head of Unit Public Finance, Administration, and Anti-Corruption, GIZ

Mme Collet, spoke about how Illicit Financial Flows are not just an African problem, but also touch countries within the European Union. EU countries are not just destinations or recipients of illicit funds flowing out of Africa. Multinationals also exploit inequalities in tax regimes within Europe, which facilitate base erosion and profit-shifting. Mechanisms, tools and international agreements have been established to reduce IFFs at all levels. She reiterated the EU's commitment to fighting IFFs from Africa, of which the GFG in Africa programme is just one project. Specific recommendations included using tools developed by ATAF to close legal loopholes to mitigate tax avoidance, International Centre for Asset Recovery (ICAR) to recuperate lost revenue, as well as the OECD to improve visibility of tax reporting of multi-nationals. She also made a personal comment about her commitment regarding this subject, informing the assembly that before joining the European Union, she was a tax administrator in the French Ministry of Finance, and so understood challenges faced by conference delegates.

Mr Apata, started his intervention by explaining the difficult context in which the High Level Panel had to work and the extent and severity of the problems related to IFFs. He highlighted the findings and recommendations made by the Panel report, encouraging the assembled representatives of national governments to implement the recommendations of the report of the High Level Panel. In answer to the question what had changed since the High Level Panel published its main report in 2014, Mr Apata mentioned a case uncovered by the CBS network in which law firms accepted to indulge IFFs, the leaks of the Panama papers as well as the Nigerian renegotiation of oil production sharing contracts. All of these events were significant examples of how IFFs can be tackled, i.e. investigative journalism, whistle-blowers and political will power.

Mrs. Fotabong, echoed the words of previous speakers of the extent and severity of IFFs citing the figure of \$50 billion, before introducing the work of the NEPAD Planning and Coordinating Agency and encouraging national and international institutions to develop the capacity of African law enforcement authorities and to put pressure on governments regarding IFFs. She specifically drew attention to Agenda 2063 of the African Union.

Ms Lowe, explained how she and her colleagues in GFI work with governments around the world to raise awareness and lobby for policies and legislation to combat IFFs. In particular, she mentioned she was hired to drive the effort to encourage OECD-based organisation to "own up", making the recommendation for multi-nationals to be more transparent and publish reports regarding their operations and for governments to introduce systematic financial information exchange. She raised participants' attention to the fact that on May 13, 2017, the G7 issued the Bari Declaration on Fighting Tax Crimes and Other Illicit Financial Flows.

Mr Nguyen-Thanh made a brief presentation summarising the policy of Germany's BMZ and how GIZ implements this, both at global and country level, mentioning the Polifund

programme on IFFs and gave examples both from Africa (Kenya and Sierra Leone) and Latin America. He congratulated, in particular, the work of the GFG in Africa programme.

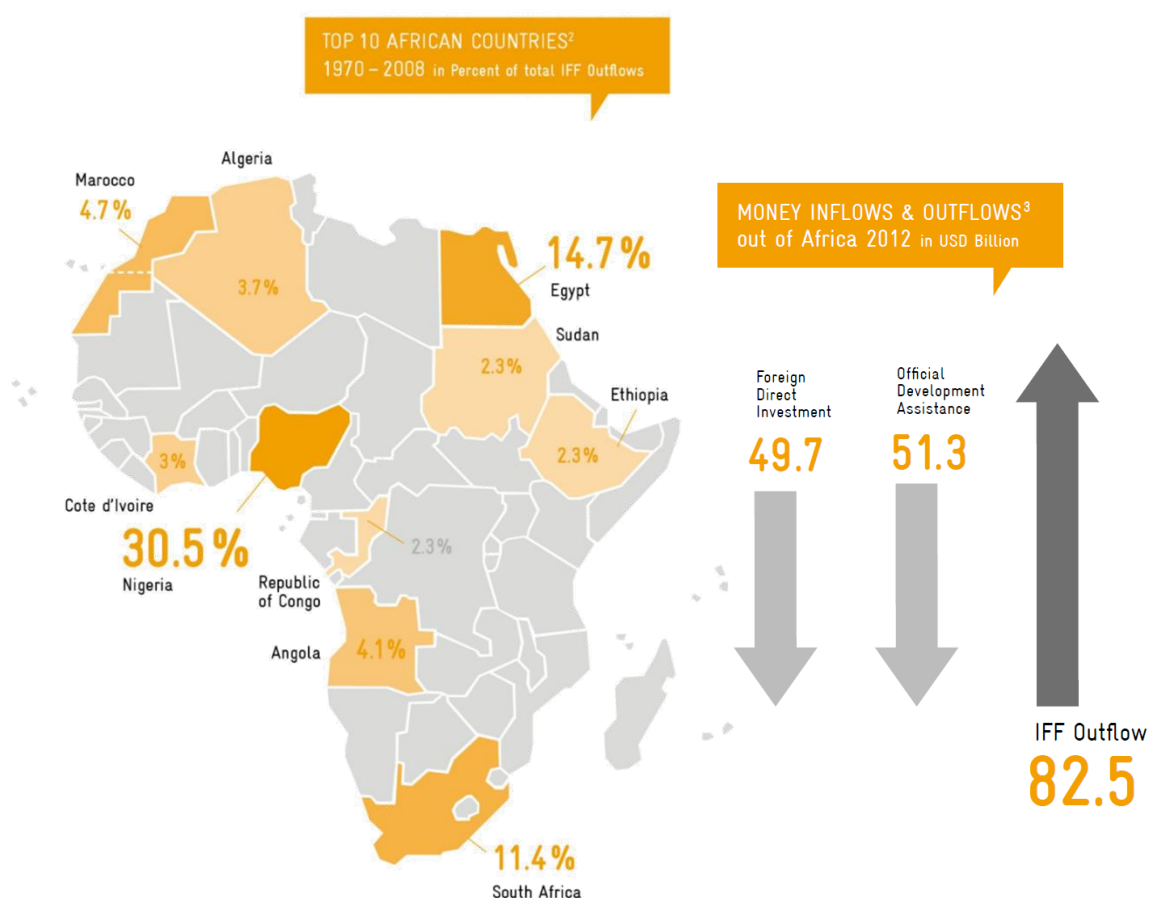


Figure 3. Illicit Financial Flows out of Africa and Development Aid<sup>1</sup>

### Plenary 3: Presenting the GFG-IFF Draft Declaration

The third plenary session, built on the previous one, with **Dr. Barbara DUTZLER**, head of GIZ's GFG in Africa programme, explaining how the programme works with regional networks, and that with regard to the subject of IFFs, it is all the more critical for these networks to collaborate. In this light, the networks had drafted the GFG IFF Declaration, building upon the networks' GFG declaration adopted in 2012 in Arusha by Ministers of Finance and Governors at the occasion of the 47<sup>th</sup> Annual Meeting of the African Development Bank. Dr Dutzler explained that the declaration is a living document and that it would certainly benefit from the comments and suggestions of the distinguished guests in the room.

**The Honourable Senator Edward DAGOSEH** of the Liberian parliament, member of the Joint Public Accounts Committee and Chairman of AFROPAC presented the principles conveyed in the declaration, namely transparency, efficiency and accountability. He

<sup>1</sup> Source: Illicit Financial Flows Report of the High Level Panel on Illicit Financial Flows from Africa, 2015, commissioned by the AU/ECA Conference of Ministers of Finance, Planning and Economic Development; African Economic Outlook, 2014

continued his remarks by stressing the need for international coordination to effectively curb Illicit Financial Flows. Therefore, the declaration should express the commitment of the participants to more specific actions to be taken in the fight against illicit capital movements and to win the support of all the stakeholders concerned by this issue.

Representatives of the other GFG networks were invited to add their own sentiment or comments on the declaration.

**Mr. Logan WORT**, Executive Secretary of ATAF touched on the need to chase down the assets leaving Africa and then asked the question “Can we get the money back?”.

**Mr Neil COLE**, Executive Secretary of CABRI added that other mechanisms would be needed beyond the current version of the declaration in order to tackle the inherent complexity of the IFF issue.

Representing AFROSAI in this session, **M. El Haj HASSAN** mentioned the leadership role that AFROSAI could offer in the fight against IFFs and the need to develop processes that would anchor the noble ideals of the declaration.

Finally, **Mr Jean-Denis GABIKINI**, Head of Economic Integration and Regional Affairs, African Union Commission was asked to convey the extent to which he felt that the work of the networks and the GFG in Africa programme, through their commitment to the declaration, could support the work of the African Union. Mr Gabikini prefaced his comments with an affirmation that the AU has more charters, agreements, than any other organisation in the world. He went on to reiterate how much work still remains to be done in the fight against IFFs and that the conference declaration certainly is coherent with the AU’s policy on the subject of IFFs. Amongst other points, he recommended liaising more intensely with AFRIPOL, designating a head of state as a champion of the fight against IFFs and organising an African against IFFs year.

Senator DAGOSEH then symbolically handed a paper copy of the Declaration to the Honourable James Klutse AVEDZI, Chairman, Public Accounts Committee (PAC), Parliament of Ghana.

Conference delegates were invited to submit their suggestions to strengthen the declaration by:

- leaving a written note in one of the suggestion boxes provided,
- posting it on Twitter hashtag #ConferenceIFFYaounde or
- sending an email to Ms Rosa DUBE, who could collate all the proposals in preparation for Plenary Session 7 on Day 3.

## **Plenary 4: Presentation of existing approaches and tools of GFG networks regarding IFF**

Following directly on from Plenary Session 3, the fourth session was a platform for each partner network to present key initiatives they are currently undertaking in the fight against IFFs, including results of any country pilots and capacity development initiatives or products/services.

Representing AFROPAC in this session was the Honourable **Mr. Aleke MENYANI** of the Malawi parliament and Deputy Secretary General of AFROPAC. He recommended more intense collaboration between nations and a concrete action plan to cement the commitment behind the declaration. To this effect, he mentioned the example of the Lomé action plan, which requires and ensures tight collaboration between AFROPAC members when it comes to reforms of public finances of the relevant countries.



AFROSAI was introduced by Mrs MBAH ACHA Rose FOMUNDAM speaking about how AFROSAI is structured with specific regional organisations for the three principle language groups in Africa (English, French and Arabic). She then introduced **Mr. Wynand WENTZEL** of AFROSAI-E and **M. Alfred ENOH** of the PASIE project commissioned by CREFIAF, who gave examples of how their regional networks are working in concrete terms to fight IFFs.

**Mr. Logan WORT** then illustrated how ATAF is fighting Illicit Financial Flows, including the various approaches being taken to address specific types of IFFs and the tools and products ATAF has developed. He recommended that, domestically, each nation needs to define their own mechanisms to reduce the risk of Illicit Financial Flows, but at the same time multilateral instruments should be developed to tackle the issues stemming from inconsistencies across different fiscal regimes. The final slide of ATAF's presentation showed the following list of recommendations.

- Continue partnership across the continent with other partner networks
- Provide technical data and case studies to Civil Society Organisations (CSOs) for activism
- Report to the GFG partners the ATAF success and challenges in addressing IFFs,
- Continue the ATAF Country Programmes as these improve legislation and yield revenue
- Increase measures to strengthen capacities in tax administrations and customs
- Provide training to law makers on the effects on IFFs and solutions provided
- Bring together members of the Public Finance Family together (tax, treasury, financial intelligence, customs, reserve bank).

CABRI's presentation was given by **Mr Neil Cole**. He used the case of South Africa to demonstrate that transparency, which has been embraced in the country, which now places 3<sup>rd</sup> in the world in the Open Budget Index, on its own is insufficient. Transparency must go hand in hand with accountability to be effective in preventing corruption, mispricing and other Illicit Financial Flows. He recommended strengthening institutional capabilities, using the extractives sector as an example, suggesting that countries need to be able to measure:

- how much minerals they have,
- how much they can extract,
- how much can they collect.

Amongst the comments and questions from the floor, Hon. Nicholas GUMBO from Kenya and Secretary General of AFROPAC highlighted the need to work on both sides of IFF.

## **Plenary 5: Creating a Level Playing Field: Initiatives Aimed at fighting Illicit Financial Flows**

The final session of the day was designed to look at a broader scope beyond the GFG in Africa networks and take stock of ongoing initiatives and commitments networks mainly on the receiving end of the outflows. This session aimed at highlighting the importance of enforcing the conventions already in place. The panel was chaired and moderated by Mrs Estherine Fotabong who introduced her fellow panellists:

**Mrs Dorcas ODOUR**, Deputy Director of Public Prosecution in Kenya,  
**Mrs Caroline MALCOLM**, Advisor in the International Cooperation and Tax Administration Division, OECD,  
**Mr Fitzroy DRAYTON**, Adviser Asset Forfeiture/AML/Proceeds of Crime, ARINSA,  
**M Jean MBALLA MBALLA**, CRADEC/TJN

The session started with a video recorded by **Mr Andres KNOBEL** of Tax Justice Network in which he presented the financial secrecy index.

**Mr Jean Mballa Mballa** highlighted the link between funding of terrorism or armed conflict and the funding of sustainable development, insofar as Illicit Financial Flows, even those taking advantage of tax inconsistencies in tax legislation, can be directed towards the funding of the former instead of the latter. CRADEC along with the Tax Justice Network have made the following recommendations to African nations:

- Regulate in depth economic activities to reduce the informal nature conducive to more illegality in financial matters including in mineral resource exploitation;
- Control effectively the fair use of tax incentives mechanism and the range of economic activities which can be used to generate illicit outflows in order to optimize the share of revenue accruing from mineral resource extraction by multinational companies (MNC)s;
- Implement and harmonize policies in regional economic communities with respect to the strategic action plan of the Africa Mining Vision (AMV).
- Fight against aggressive tax optimization (transfer pricing abuse, mis-invoicing, under-capitalization, etc.) by MNCs conducting to tax fraud and evasion;
- Promote transparency and accountability in the management of mineral revenue;
- Reinforce means and power to Financial Intelligence Units for effective financial investigation at up-stream and down-stream of economic activities;
- Close the gap between State Control and Audit Institutions and the judiciary system;
- Raise awareness, engage and empower the public including youth and women in the fight against Illicit Financial Flows.

**Mrs Dorcas Odour** spoke from her perspective as a prosecutor about the need for inter-agency and international cooperation and the need for African countries to enforce the laws and international agreements to which they are committed. She also mentioned the need for more institutional and individual capacity building and raised awareness. First and foremost, however, laws needed to be updated to be in line with international agreements and model legislations. A prosecutor could only prosecute against the legal framework of her country; what was not regulated could not be prosecuted.

**Ms Caroline Malcolm** briefly built on what other speakers had mentioned regarding measures that have been developed to combat IFFs in the OECD countries, recognising that some of these tools may need to be adapted to the African context. She mentioned a network of 17 African countries currently piloting measures to fight against tax fraud. She also recommended increased cooperation between partners and a more appropriate framework for capacity building and training.

**Mr Fitzroy Drayton** introduced participants to the work of Asset Recovery Informal Network Southern Africa (ARINSA) whose 13 members exchange information informally in order to facilitate the identification, tracing, freezing, seizure, confiscation and recovery of proceeds and instrumentalities of crime. In particular he mentioned the case of rhinoceros horns sold in Asia, where states knew how many rhino horns had been taken and they knew the retail price of the illicit material in receiving countries. They were thus able to calculate the value of this specific illicit outflow. Another example he mentioned to illustrate the necessity for international cooperation was the successful repatriation of assets by Mauritius. Even in the absence of formal cooperation mechanisms, by knowing their respective counterparts in other countries, people involved in the investigations could gather information internationally and successfully conclude the cases.

After each panellist had spoken, **Mrs Fotabong** invited members of the audience to submit questions to the panel.

Mrs Odour answered a question from a Ghanaian delegate regarding the protection of whistle-blowers and key witnesses, suggesting that because of insufficient funds for such protection, it would be wiser to base investigations on hard evidence rather than verbal testimony. Answering questions from delegates from Uganda and Cameroon, Mr Mballa

Mballa underlined the need to change attitudes and mindsets and greater sense of the common good in order to strengthen the governance structures already in place and generally be more rigorous in the application of law.

## Day 2 - Breakout Sessions

### Introduction

The second day of the conference was organised into three parallel breakout sessions. As previously mentioned, the breakout sessions were prepared by ATAF, CABRI and AFROSAI, respectively on the themes of

- **Breakout 1:** Inter-Agency Cooperation to Fight Illicit Financial Flows stemming from Commercial Activities
- **Breakout 2:** Inter-Agency Cooperation to Fight Illicit Financial Flows stemming from Corruption
- **Breakout 3:** Inter-Agency Cooperation to Fight Illicit Financial Flows stemming from Criminal Activities.

Commercial Activities ATAF	Corruption CABRI	Criminal Activities AFROSAI
IFFs in the mining sector: Case study from Zambia; Expert discussion on the role of the different institutions to tackle IFFs	Expert Panel & facilitated discussion on Anti- corruption lessons & experiences	Overview of Illicit Financial Flows from criminal activities
Coffee Break (delegates have possibility of switching themes)		
Exchange of information	World Café Style Corruption Case Studies	Case Studies on Money Laundering, Smuggling/Financial Fraud, Cybercrime
Lunch Break (delegates have possibility of switching themes)		
Tools for tax and customs collaboration; suggestions for a joint action plan	Master-class on tackling Corruption	Identification of inter- agency cooperation models in combating IFF from criminal activities & development of action plan

Figure 4. Structure of Breakout Sessions

### Breakout Session Reporting Framework

During these breakout sessions, “rapporteurs” took notes as input to the presentation of results in subsequent plenary session, using the following framework

- What are the challenges on a country / regional / continental level?
- What are good practices?
- What are the gaps between good practices and what is actually happening?
- What should be done and what is the way forward?

## Breakout 1: Commercial Activities

The aim of the breakout session on commercial activities was to identify and address the most demanding challenges with respect to IFFs, develop participants' capacity to raise awareness of the IFF issue in their own country, thereby strengthening the ability of countries to address the issue of transfer pricing, to reduce the trade mispricing component of IFFs, and thus enhance their domestic resource mobilization. Concretely, ATAF hoped to use this opportunity to inform participants about the Agreement on Mutual Assistance on Tax Matters (AMATM)

The morning session started with a case study from the Mining Sector. Martin CHILESHE, an expert from the Zambia Revenue Authority (ZRA) presented the ZRA's collaboration with other Zambian government agencies to counter Illicit Financial Flows (IFFs) through the under-valuation of copper and cobalt exports. This was followed by a presentation by Célestin AKAMTSENE and Daniel DUMAS on the PASIE programme, recently launched by CREFIAF. Finally, the Honourable Eric KOMBA of the Mines and Mineral Resources Committee of Sierra Leone, spoke briefly about the challenges facing authorities, when international borders are insufficiently monitored. Other crises, such as the Ebola epidemic, can be an additional obstacle to international investment. Amongst the questions and comments from the floor, Mr Fidelius NICHOLS from Botswana suggested that with regard to tax incentives, it might be more appropriate to consider tax reduction rather than tax exception.

Later in the day, the focus turned to the training of auditors with regard to the exchange of information. Joseph TANYI MBIANYOR, Head International Information Exchange Unit at the Directorate General of Taxes of Cameroon explained how the AMATAM and the OECD's Convention on Mutual Administrative Assistance in Tax Matters offer legal platforms for countries to exchange information and execute simultaneous audits. Cameroon has recently aligned itself with OECD countries and G20 with respect to legislation and infrastructure to facilitate information exchange. As an example he mentioned a recent protocol signed between the tax and customs administrations. Participants raised questions on subjects as diverse as the repatriation of funds, which frequently requires the authorization of those responsible for the IFF in the first place and the exchange of information between tax authorities and supreme audit institutions.

This case was used by Ms. Eva KIRCH to illustrate effective interagency cooperation in the final session of the day. The last speaker of the day was Ms Caroline MALCOLM of the OECD, who presented a variety of tools to support administrations in their fight against IFFs.

In accordance with the Breakout Session Reporting Framework, participants in the breakout session on commercial activities identified the following key points.

### Challenges

- Trade mispricing: undervaluation of minerals
- Identification of final customer & destination of exports
- Tax administrations rarely exchange information
- Tax administrations suffer from inconsistent data
- Insufficient capacity & specialized knowledge in government institutions, on complex mining industry
- Government agencies are working in silos
- Antiquated legislation facilitates abusive transfer pricing, and is an obstacle to double taxation agreements and exchange of information.



## Good practice

- Use a model double taxation agreement
- Use ATAF's Agreement on mutual assistance in tax matters
- Review domestic legislation, regulations and risk assessment processes
- Provide on-the-job training
- Establish advanced pricing agreements to prevent abusive transfer pricing in extractive industries

## Gaps

- Lack of understanding of what constitutes IFFs
- Poor access to information
- Good legislation isn't enforced due to weak institutions
- Insufficient transparency regarding procedures, or TP negotiations

## Way forward

- Raising awareness in revenue authorities on multilateral Exchange of Information instruments, i.e. the Multilateral Agreement on Mutual Assistance in Tax Matters (AMATAM)
- Creating a nexus between tax administrations and Ministries of Finance
- Establishment of a central beneficial ownership registry
- Sharing of expertise between revenue authorities
- Establishment of independent laboratory facilities for verification of mineral qualities
- Tax and Customs authorities should collaborate in joint risk assessments, sharing of information, organization of joint expert meetings and training activities
- Auditors need to perform audits on government approach, compliance with international standards, audit administrative processes of revenue authorities and inform parliament.

## Breakout 2: Corruption

The session on corruption, prepared by CABRI, was designed to illustrate the complexity of the fight against corruption. The morning started with a panel session on anti-corruption lessons and experiences. **Mr Savior MWAMBWA** explained how corruption is the major enabler of Illicit Financial Flows. The judicial system suffers through non-application of the law and exploitation of legal loopholes. He recommended increased inter-institutional cooperation facilitating improved monitoring. In responding to a question from the floor about what measures could be used to tackle IFFs, he recommended the separation of powers and better compensation of officials. One participant suggested anchoring a definition and illustration of "Illicit Financial Flows" in a formal text.

This was followed by a World Café-inspired interactive session, in which participants discussed 3 case studies of corruption. Sitting in groups of approximately 10 people at each table, the objective was to examine real life situations concerning corruption and determine how the problem might be addressed.

The final part of this session was the presentation of a threat and risk assessment tool tackling IFFs given by Ms Kathy NICOLAOU. Having previously worked in South Africa's Financial Intelligence Centre (FIC) she was able to give this institutional perspective.



Figure 5. French-speaking table in World Café on Corruption

In accordance with the Breakout Session Reporting Framework, participants in the breakout session on corruption identified the following key points.

### Challenges

- Corrupt practices taking advantage of systemic government weaknesses
- Vested interests undermine regulatory structures
- Government administrations understaffed, underfunded, no dialogue
- Complexity of corruption is changing
- Not just economic issue, it's a political issue

### Good practice

- Political pressure, when applied at the right place, works
- Keeping it simple: pay your tax authorities and civil servants well

### Gaps

- Lack of awareness (underlines role of MPs)
- Accountability gap between government and civil society
- Inter-agency cooperation is important, but in the absence of political will it is useless
- No independent judiciary and prosecuting authorities
- Need to have the end game in mind

### Way forward

- Strengthen institutional leadership to break silos
- Apply political pressure with leadership by example
- Strengthen international cooperation by developing models of cooperation and putting pressure on free-riding jurisdictions.

## Breakout 3: Criminal Activities

After an introductory speech by Mme MBAH ACHA Rose FOMUNDAM, in which she explained that the breakout session on criminal activities would be anchored around three core themes, starting with presentations and then moving on to discussions and brainstorming. The three topics to be addressed were:

- Money laundering;
- Cybercrime;
- Smuggling and related offences;

Mr Fitzroy DRAYTON of ARINSA gave a talk on the trafficking of animals and animal parts. This activity is estimated at representing a billion dollars in 3 years from now. From 2010-2012, 100,000 elephants were killed for their tusks. A similar number of living animals were illegally exported. ARINSA systematically fights poaching at an international level.

Mr. Alain Symphorien NDZIE from the Cameroon General Directorate of Customs talked about the different categories of smuggling from carbonated drinks to ivory and rhinoceros horn.

The presentations were followed by discussions on case studies on the same topics, aimed at identifying the major challenges related to IFFs stemming from criminal activity.

In accordance with the Breakout Session Reporting Framework, participants in the breakout session on criminal activities identified the following key points.

### Challenges

The key challenges raised were:

- ## Way forward

- Need for political commitment
- Domestication of international legal instruments
- Enforcement and improvement of laws and regulations
- Develop the capacities of all actors involved and in all areas (technical, organisational, financial and technological)
- Strengthening of institutional cooperation at both national and international levels
- Raise public and institutional awareness on the subject of IFFs stemming from criminal activities.



Figure 6. Dr. Barbara Dutzler of GIZ, presenting possible actions to combat IFFs stemming from cyber crime



*Figure 7. Mr. Freddy NDJEMBA presenting the results of discussions on money laundering and other types of financial crime*

In Plenary Session 6, the representatives of AFROSAI, ATAF and CABRI presented the output, results or conclusions from their respective sessions. Many of these elements were common to all three breakaway session themes.

- Poor communication/ exchange of information between institutions and nations
- IFF is not just an economic issue, but also political
- Government agencies and other institutions are working in silos

- Weak institutions, systems and leadership prevent reliable law enforcement, partially because they are significant facilitators of corruption, which is itself a challenge to the reduction of IFFs stemming from commercial and criminal activities.

### Good practice

- Ensure legislative texts are harmonised and up-to-date
- Reinvest confiscated funds to further strengthen the institutions fighting IFFs
- Commitment to ensure implementation of international standards
- Integrated IT systems with real time access for all government agencies involved
- Develop and deliver appropriate capacity building and training of all actors at all levels.

### Gaps

- Lack of appropriate up-to-date legislation
- Insufficient domestic legislation to implement bi-/multilateral instruments facilitating Exchange of Information
- Poor access to information
- Lack of harmonised and reliable data
- Lack of sufficient capacity & specialized knowledge in government institutions
- Good legislation isn't enforced due to weak institutions

### Way forward

- Domestication of international legal instruments
- Enforcement and improvement of laws and regulations
- Strengthen institutional cooperation nationally and internationally
- Political commitment must be ensured, secured and developed
- Organise joint expert meetings to reduce silo mentality
- Organise joint training or secondments to reduce silo mentality and facilitate exchange of information, while developing capacity

The session closed with an interactive question and answer session, with questions on free trade zones and instruments at the disposal of governments. One question relating to immunity for heads of state and members of parliament was addressed by all the panellists, suggesting that the approach must depend on the specific cultural and political context of each nation.

In the evening, conference participants were invited to a Gala Dinner at the invitation of Madame Mbah Acha FOMUNDAM, Secretary General of AFROSAI.

## Day 3 – Closing ceremony and Plenary Sessions

### Plenary 7: Adoption of the Conference Declaration

To introduce the final day, it was announced that a significant number of suggestions to enhance the GFG IFF Declaration (see

Delegates and networks adopted the GFG IFF Declaration as the “Conference Declaration”, formally entitled *Declaration on Curbing Illicit Financial Flows Through Good Financial Governance “United Against Illicit Financial Flows”*. The conference declaration is based on and refers to the GFG IFF Declaration that was presented by Senator Dagoseh on the first day of the conference.

Dr Barbara Dutzler invited the representatives of the four partner networks to sign a book as a symbol of their adoption of the Conference Declaration.

AFROPAC: **Honourable Nicolas GUMBO**, Secretary General, AFROPAC

AFROSAI: **Madame MBAH ACHA Rose** FOMUNDAM, Secretary General, AFROSAI.

ATAF: **Ms Oluanke AKANNI**, Group Head, Cross Border Transfer Pricing at Federal Inland Revenue Service of Nigeria, Council Chairman of ATAF.

CABRI: **Mr Samuel KIIRU**, Chief Economist, National Treasury, Kenya, Management Committee of CABRI

The image shows a piece of paper with handwritten text in cursive. The text reads: "We, the participants of the international conference on Tackling IFFs: An African approach to a global phenomenon in Yaoundé 24-26 May 2017 herewith endorse the Declaration on curbing IFFs through FI > united against IFFs <". Below the text, there are four signatures, each with a name printed underneath: "for AFROPAC", "AFROSAI", "ATAF", and "CABRI".

Figure 8. Signatures of the representatives of the four partner networks in the GFG in Africa program on the first

After the signing by the four networks, the book was laid out in front of the conference delegates, who were invited to sign the document and leave a comment if they so wished.





*Figure 9. Delegates signing the Conference Declaration*

## Plenary 8: If you can't communicate it, then you can't manage it

The final plenary theme was "Communications" and had been prepared by the AFROPAC General Secretariat. The **Honourable Nicolas GUMBO** talked about the importance, but also the sensitivity and complexity of effective communication, using anecdotes from his professional and private life. The other panellists were **Ms Heather Lowe** of GFI, **Ms Kathy NICOLAU**, a freelance consultant on IFFs, and **Mr. Savior MWAMBWA** of ActionAid.

Through an interactive session with questions from the Moderator and members of the audience, the panellists made a number of recommendations, including the following:

- It is important to communicate what the effects of IFFs are to the general population, but also to favour politicians who speak out and act against IFFs.
- It could be useful to bring some of the technical language associated with Illicit Financial Flows into the mainstream, so that call citizens come to understand the problem and why their governments are fighting it.
- The panellists agreed that the use of slogans helps to drive the message home.
- It is necessary to be aware of the politics of language, e.g. the term "tax haven" may not be as tactful as "jurisdiction offering an attractive fiscal policy"
- It is necessary to be aware of the risks of over simplifying one's language, e.g. "transfer pricing" which refers to necessary and legitimate activities by Multi-National Entities. What we are trying to fight against is "abusive transfer pricing" or "trade mispricing"
- At the same time, it is useful to coin phrases that convey the meaning clearly rather than sticking with the correct technical term, e.g. speak of the need to fight "shadow companies" instead of the need to get "beneficial ownership information"
- Use traditional and innovative marketing techniques
- It was suggested that rather than developing a communication and then trying to disseminate that communication, it might be more effective to find the right messenger, then a way of how to get the message across.

## Closing ceremony

The formal closing of the conference was introduced by the Master of Ceremonies. He first asked **Mr Segun APATA**, as a representative of the High Level Panel, to say a few words on behalf of all the participants. Mr Apata applauded the diversity of the conference speakers and the quality of their presentations. In addition, he insisted that the conference was just the beginning. He then thanked the government of Cameroon, represented by Madame MBAH ACHA Rose FOMUNDAM, Minister Delegate at the Presidency of Cameroon in charge of the Supreme State Control, for the hospitality shown to all delegates and then thanked the Minister personally for her implication and involvement in the conference.

Eli De Friend was then invited to read the bi-lingual conference summary report (see Appendix 3 – Conference Summary Report), before formally presenting the report to the Minister.

Finally, on behalf of the Prime Minister of Cameroon, the Minister congratulated the delegates for the quality of the discussions and pertinence of the recommendations made, reiterating the need for continued and strengthened cooperation in order to combat Illicit Financial Flows effectively. She then wished everyone a safe journey home.

## Observations

During three days of presentations, panel discussions and workshops, several speakers drew attention to the fact that Africa, both as a continent and as a community of individual nations, has a lot of work to do at both national and international levels to curb the problem. While there are already many tools, instruments, models, agreements and frameworks to support countries in the battle against IFFs, there are still \$50 billion leaving the continent every year. In this respect, several common themes emerged.

## Common Challenges and Gaps

A number of challenges came to light as a result of the deliberations throughout the conference.

- The inadequacy of national legislations to address abusive transfer pricing, to investigate corruption within public institutions at all levels, to protect whistle-blowers, to prosecute illicit activities more generally.
- The lack of political will at the highest level combined with poor compensation and capacity at the lowest levels facilitate corruption and prevent effective investigation of possible IFFs.
- Inconsistencies between different national legislations facilitate the exploitation of tax loopholes, base erosion, profit shifting and impede the effective collaboration of authorities trying to put a stop to the activities on either side of the border.
- Lack of transparency in administrative procedures allows for legal and illegal abusive practices to go unchecked.
- Officials and professionals working in the various institutions involved in public financial management, (notably the tax administrators in revenue authorities, budget planners within ministries of finance, parliamentarians and clerks from public accounts committees, auditors general in the supreme audit institutions) frequently are unaware of the problem of Illicit Financial Flows and lack the technical expertise to understand how multinationals and criminal organisations exploit weaknesses, gaps and loopholes for their illicit and/or illegal gain.
- Inconsistent or inadequate communication on the subject of Illicit Financial Flows contributes to many of the previous points.

## Common Good Practice and Way Forward

To avoid or abate Illicit Financial Flows and to recover lost assets by pursuing the assets and perpetrators (“track it, stop it and get it”), several common ideas were brought forward.

- Bring domestic legislation into line with international treaties, standards, models, etc.
- Where harmonisation and standardisation of legislation, or pricing of assets, in compliance with international standards is technically or culturally unacceptable, establish bilateral agreements.
- Cooperation should be strengthened between institutions within the same country and between counterparts in different countries and jurisdictions.

- Use effective communication to build political will, muster the support of the general public and facilitate the cooperation between officials, administrators, experts, etc.
- Continue and strengthen awareness, capacity building and training for all those engaged in public financial management, as well as legal and judicial authorities.
- Strengthen institutional and personal leadership to serve as role models for others.

As many people commented independently, the conference was a success and to a large extent met the aspirations of various stakeholders involved in the organisation and preparation of the event.

More concretely, it seems evident from the general participant feedback and enthusiasm for signing the Conference Declaration that the three objectives set for the conference by the partner networks were at least partially achieved, namely:

- Attendees to develop a shared and more nuanced understanding of IFF's challenges including the different pillars & levels.
- Attendees to re-affirm their commitment to the Good Financial Governance Declaration (with new focus on IFF and concrete strategy), underscoring the importance of cooperation (GFG approach), and ensuring the sustainability of the networks.
- Networks present their approaches to tackle IFFs.

An positive outcome of the conference was the interest of AU representative **Mr Jean-Denis GABIKINI** in the IFF Declaration. **Mr. GABIKINI** expressed his hope to present the work of the four partner networks to the Specialized Technical Committee Finance, monetary affairs, economic planning and integration of the African Union.

Innovations such as the use of Twitter were embraced - as can be seen from the screenshot below, the Twitter hashtag #ConferenceIFFYaounde were still being used 3 weeks after the event.

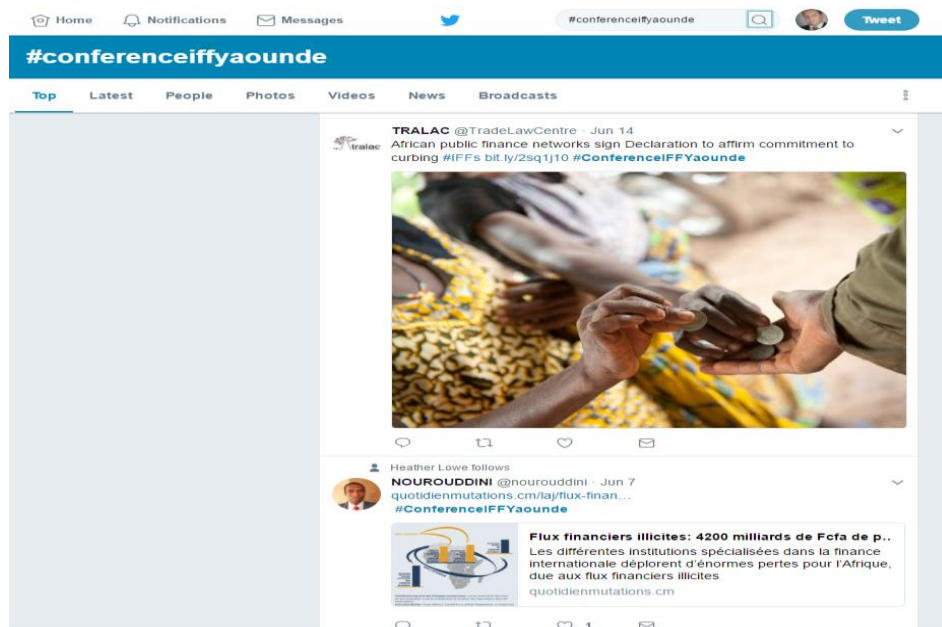


Figure 10. Twitter handle #IFFConferenceYaounde in use 3 weeks after conference



## Conclusions

The three day conference reiterated the fact that IFFs pose a huge challenge for economic and social development as well as political security on the African continent, particularly in resource-rich countries and in fragile and conflict-affected states. The leakage of wealth from poor countries through tax evasion, money laundering, corruption and other misdeeds is becoming an ever bigger worry for Africa. The HLP estimates of IFFs in Africa amount to a staggering \$50 billion outflows per annum, which has been increasing steadily. The magnitude of IFFs affecting Africa exceeds total Overseas Development Assistance to the continent.

Weak governance is regarded an enabler and a consequence of IFFs. The lack of collaborative and coherent strategies to curb IFFs further reinforces an environment which allows IFFs to continue to thrive. The break-away sessions on day two of the conference underlined that the fight against IFFs requires the development of appropriate tax, budgetary, fiscal and auditing policies that are effectively implemented, regulated, and subjected to efficient oversight. Moreover, Africa needs to develop the relevant legislative policies, procedural frameworks, technical expertise, capacity, as well as ethical conduct to curb IFFs.

Good Financial Governance remains at the heart to achieve these objectives. Effective activities aimed at curbing IFFs in Africa require a concerted multi-sectorial and cooperative governance approach. In this endeavor, everyone needs to do their part: governments, the private sector, civil society, and international institutions.

The four organizing networks (AFROSAI, ATAF, CABRI, AFROPAC) are doing their part: they promote transparency and accountability in public finance in order to ensure public revenues are effectively spent and accounted for. In doing so, decision makers in African public finance need to be supported in driving development-oriented solutions to IFF via budget processes, through political engagements and past vested-interests.

This conference was a first step in a long and difficult fight against illicit financing. But it is a step in the right direction and provided momentum for going forward. By adopting the Conference Declaration, the four networks have shown their commitment to their fight against Illicit Financial Flows and in so doing are making a significant step on the path to the UN's Sustainable Development Goals (SDGs) of its Agenda 2030 and the AU's Agenda 2063.

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## Appendix 1 – Conference programme

The version of the agenda below is the one that was printed out for distribution to conference participants.

TIME	SESSION	OBJECTIVE	Panelists/Speakers
<b>WEDNESDAY, 24th MAY : Shared Vision of Illicit Financial Flows and existing Tools</b>			
9 :00-10 :30	<b>Plenary 1: Opening ceremony</b>	<ul style="list-style-type: none"> <li>Welcome remarks from SAI Cameroon / AFROSAI General Secretariat</li> <li>Remarks by the Ambassador of Germany in Cameroon</li> <li>Remarks by the Head of Delegation of the European Union in Cameroon</li> <li>Keynote address by the Prime Minister, Head of Government</li> <li>Interviews/Group Picture</li> </ul>	Set the stage for an informed discussion on the topic, establish clear relationships between the Concept of Good Financial Governance and Illicit Financial Flows, and Reasons for a general awareness on the topic and a strong political and policy response.
10 :30-11:00	<b>Coffee Break</b>		
11 :00-12 :30	<b>Plenary 2: Social and Economic Impacts of Illicit Financial Flows in African Countries</b>	Introduce the complexity of IFF (including shared definition), thereby setting the context for the two days of discussions, and to underscore the repercussions of leaving this phenomenon unchecked.	<p><b>Moderator:</b> <b>Eli de Friend</b></p> <p><b>Speakers</b>  <b>Olesogun APATA (HLP)</b>  <b>Heather LOWE (GFI)</b>  <b>Estherine FOTABONG (NEPAD)</b>  <b>Françoise COLLET (EU)</b>  <b>David NGUYEN-THANH (GIZ/BMZ)</b></p>
12 :30-13 :15	<b>Plenary 3: Presenting the GFG-IFF Draft Declaration</b>	Raise awareness on the concerted efforts the GFG network is currently undertaking and will undertake to curb the IFFs. Bring out the urgency for a collective action to make a significant contribution to the fight against IFFs.	<p><b>Moderator:</b> <b>Eli de Friend</b></p> <p><b>Presenter:</b>  <b>Barbara DUTZLER (GFG)</b>  <b>Sen. DAGOSEH (AFROPAC)</b>  <b>René NGUETTIA</b></p>

TIME	SESSION	OBJECTIVE	Panelists/Speakers
			<b>KOUASSI (AUC)</b>
<b>13 :15-14 :30</b>	<b>LUNCH</b>		
<b>14 :30-16 :30</b>	<b>Plenary 4: Presentation of existing approaches and tools of GFG networks regarding IFF</b>	Each partner of the GFG network presents the key initiatives they are currently undertaking in the fight against IFF (including results of any country pilots and capacity development initiatives or products/services).	<b>Moderator :</b> <b>Eli de Friend</b> <b>Panelists :</b> <b>Justice MBAH ACHA Rose FOMUNDAM (AFROSAI)</b> <b>Alfred ENOH (CREFI AF)</b> <b>Wynand WENTZEL (AFROSAI-E)</b> <b>Logan WORT (ATAF)</b> <b>Neil COLE (CABRI)</b> <b>Hon. Nicolas GUMBO (AFROPAC)</b>
<b>16 :30-17 :00</b>	<b>Coffee Break</b>		
<b>17 :00-18 :30</b>	<b>Plenary 5: Creating a Level Playing Field: Initiatives Aimed at fighting Illicit Financial Flows</b>	Look at a broader scope than the GFG network and take stock of ongoing initiatives and commitments, outside of the network and out of the continent (mainly on the receiving end of the outflows). This session aims to highlight the importance of enforcing the conventions we have.	<b>Moderator:</b> <b>Estherine FOTABONG (NEPAD)</b> <b>Panelists:</b> <b>Andres KNOBEL (Tax Justice Network)</b> <b>Dorcas ODOUR (Public Prosecutor)</b> <b>John GITHONGO (Transparency International)</b> <b>Jean MBALLA BALLA (CRADEC/Tax Justice Network)</b> <b>Caroline MALCOLM (OECD)</b> <b>Fitz-Roy DRAYTON (ARINSA)</b>

## THURSDAY, 25th MAY : Creating Synergies

09 :00-  
10 :30

### Breakout Sessions :

**Breakout 1:** Inter-Agency Cooperation to Fight Illicit Financial Flows stemming from commercial activities

**Breakout 2:** Inter-Agency Cooperation to Fight Illicit Financial Flows stemming from corruption

**Breakout 3:** Inter-Agency Cooperation to Fight Illicit Financial Flows – Criminal Activities

- Develop a common understanding regarding the relevant stakeholders involved in the fight against IFFs in their line of work as well as regarding possible entry points for combined actions

**ATAF**

**CABRI**

- Identify concrete measures of cooperation on national & regional level and come up with an Action Plan to support the Declaration
- Using country showcase in breakout sessions to demonstrate what happens in practice.

**AFROSAI**

Introducing concept of inter-agency cooperation and discussing good practices such as models of (cooperation) agreements, model legislation, assessment tools, as well as technical assistance..

10 :30-  
11 :00

**Coffee Break**

11 :00-  
13 :15

**Breakout sessions (Continued)**

13 :15-  
14 :30

**LUNCH**

14 :30-  
15 :30

**Breakout sessions (Continued)**

15 :30-  
16 :00

**Coffee Break**

16 :00- 18 :30	<b>Plenary 6: Presentation of Results of Break Away Sessions</b>	Present results and a mini analysis of day 2's breakout sessions.	<b>Moderator:</b> Hon. Nicolas <b>GUMBO (AFROPAC)</b>  <b>Presenter:</b> <b>Rapporteur Breakout 1</b> <b>Rapporteur Breakout 2</b> <b>Rapporteur Breakout 3</b>
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19 :30 22 :00	–	<b>Dinner offered by SAI Cameroon</b>
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**FRIDAY, 26th MAY : COMMITMENT**

10 :30- 11 :30	<b>Plenary 7: Adoption of GFG Declaration</b>	Present the overall declaration and an Action Plan that has been drawn up by Rapporteurs overnight and in the morning	<b>Moderator:</b> Dr. Barbara <b>DUTZLER</b>
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11 :30- 12 :00	<b>Coffee Break</b>
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12 :00- 13 :30	<b>Plenary 8: If you can't communicate it then you can't manage it: communication of results / communication strategy</b>	The final plenary would provide a platform for expert led discussions on the importance of communication, including empowering the legislature	<b>Moderator:</b> Eli de FRIEND  <b>Presenter:</b> Hon. Nicolas <b>GUMBO (AFROPAC)</b>
13 :30- 14 :30	Closing Remarks	AFROSAI General Secretariat	

14 :30	<b>LUNCH</b>
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## Appendix 2 – Suggestions for the GFG IFF Declaration

- More specific reference to the recommendations/work of the HLP.
- The leadership role of AU, HLP, UN to be recognised.
- Clarity on required practical steps – link with the AU implementation plan against IFFs.
- Reinforce coordination between Public Sector, international organisations, Private Sector.
- Refer to national, regional and global level factors.
- The need for response strategy from the western countries where IFFs are flowing to.
- Need for asset recovery and repatriation.
- Need for skills for negotiation and supervision of complex contracts in the region.
- Need for effective law enforcement for economic crime.
- Need for risk assessment at country level.
- Need to push IFF to country level agenda.
- Focus on low hanging fruit, what can be done now.
- Need for prioritisation of issues and our counter actions.
- Need for revenue forecasting and variance analysis.
- Region to understand they can re-negotiate or move out of contracts which are not favourable.



## Appendix 3 – Conference Summary Report



TACKLING ILLICIT  
FINANCIAL FLOWS  
TOGETHER

GOOD FINANCIAL  
GOVERNANCE  
CONFERENCE

YAOUNDE 24 – 26 MAY 2017

### CONFERENCE INTERNATIONALE : *COMBATTRE LES FLUX FINANCIERS ILLICITES : une approche africaine*

*pour un phénomène mondial*

Yaoundé - Cameroun, du 24 au 26 mai 2017

Hôtel Hilton – Yaoundé



Implemented by:

**giz** Deutsche Gesellschaft  
für Internationale  
Zusammenarbeit (GIZ) GmbH

# **RAPPORT DE SYNTHÈSE**

## **DE LA CONFÉRENCE INTERNATIONALE SUR LES FLUX FINANCIERS ILLICITES**

214 delegates representing several organization, including the **African union, Global Financial Integrity, OECD, Tax Justice Network, NEPAD, Action Aid, ARINSA** coming from 42 countries (please refer to the general for the list of countries) attended the GFG international conference on Illicit Financial Flows held from the 24th to the 26th of May 2017 at the Hilton Hotel of Yaoundé.

Organized by the partners of GFG in Africa network, namely AFROPAC, AFROSAI, ATAF, CABRI, and GIZ, with the support of the European Union and the German Government and held under the theme « **Tackling Illicit Financial Flows: an African approach to a global phenomenon** » the conference offered the delegates an opportunity to debate various topics such as:

- The Social and Economic Impacts of Illicit Financial Flows in African Countries;
- The existing approaches and tools to combat IFFs;
- The importance of a communication strategy in the fight against IFFs.

Alongside those topics, the delegates specifically addressed the three drivers of IFFs, namely commercial, corruption and criminal activities to make an assessment of their current efforts in tackling the IFFs, by identifying the gaps and good practices and come up with specific measures that could improve the fight against IFFs.

## **CONCLUSIONS ET RECOMMANDATIONS**

**LES MEMBRES DU RÉSEAU BONNE GOUVERNANCE FINANCIÈRE EN AFRIQUE PRÉSENTS À LA CONFÉRENCE, AINSI QUE LES ACTEURS IMPLIQUÉS DANS LA LUTTE CONTRE LES FLUX FINANCIERS ILLICITES :**

- **CONSCIENTS** que les Flux Financiers Illicites sont un fléau qui ruine les économies des Etats Africains et freinent considérablement leur développement ;
- **CONSIDERANT** la nécessité pour les membres du Réseau Bonne Gouvernance Financière, ainsi que pour d'autres acteurs et intervenants dans la lutte contre les flux financiers illicites, de produire l'impact dans la vie des citoyens, et de renforcer la reddition des comptes, la transparence et l'intégrité des Organes gouvernementaux et du secteur public ;
- **CONVAINCUS** de l'impact positif que leurs actions pourraient inéluctablement avoir sur la lutte contre les flux financiers illicites dans nos Etats ;

**ADOPTENT** la Déclaration de la Conférence internationale de Yaoundé sur les Flux financiers illicites en Afrique ;

### **RECOMMANDENT :**

- Que les membres du Réseau Bonne Gouvernance Financière en Afrique adoptent la Déclaration du réseau et mettent en œuvre le plan d'action de lutte contre les flux financiers illicites y annexé ;
- 
- Que les flux financiers illicites soient au centre des réflexions concertées entre les Gouvernements, le secteur privé, la société civile, les Institutions internationales dans le cadre d'une démarche commune ;
- Que le plaidoyer pour un engagement politique plus accru des Gouvernements soit porté par les Organisations internationales, les institutions et les autres acteurs de développement, pour faire de la lutte contre les flux financiers une priorité de développement ;
- 
- Qu'un cadre de partage des connaissances et des expériences dans le domaine de la lutte contre les flux financiers illicites soit mis en place pour permettre aux pays africains de bénéficier de l'expertise des autres pays dans la lutte contre les flux financiers illicites ;
- Qu'un mécanisme de profilage des personnes morales ou physiques qui financent les activités liées aux flux financiers illicites soit mis en place, dans le but de disposer de données pertinentes et mises à jour ;
- Qu'une harmonisation du Cadre juridique et réglementaire des pays africains soit effectuée en matière de pénalisation des infractions liées à l'enrichissement illicite ;
- Que les partenaires au développement des pays africains, ainsi que les instances gouvernementales au niveau continental et sous régional, encouragent les Etats à initier des actions de terrain en matière de lutte contre les flux financiers illicites, et à faire rapport des résultats obtenus ;
- 
- Que les partenaires au développement des pays africains, ainsi que les instances gouvernementales au niveau continental et sous régional soutiennent davantage les

initiatives existantes de lutte contre les flux financiers illicites, et encouragent les Etats réfractaires à y adhérer ;

- 
- Que les instances gouvernementales au niveau continental et sous régional élaborent et adoptent une stratégie globale de lutte contre les flux financiers illicites sur laquelle viendront se greffer les stratégies nationales en la matière ;
- Que les domaines de la faune et de la forêt fassent l'objet d'une attention particulière, car sujets à de nombreuses convoitises, et constituant une niche de développement d'activités liées aux flux financiers illicites en Afrique.

**INVITENT** tous les membres du Réseau Bonne Gouvernance Financière et leurs parties prenantes à solliciter l'aide des Partenaires au développement en termes d'appui aux activités de renforcement des capacités dans le domaine de la lutte contre les flux financiers illicites ;

**INVITENT** les Etats et l'Union Africaine :

- à poursuivre l'éducation des citoyens des pays africains à la morale publique ;
- 
- à lutter contre le blanchiment d'argent à travers l'utilisation des outils développés par l'ATAF et le CRADEC ;
- à désigner un Chef d'Etat champion pour impulser les mécanismes de lutte contre les Flux Financiers Illicites en Afrique ;
- à faire un plaidoyer pour la prise d'une résolution de l'Union Africaine destinée à déclarer une année : « Année africaine de la lutte contre les Flux Financiers Illicites » ou « Année de tolérance zéro contre les Flux Financiers Illicites en Afrique » ;
- 
- à utiliser les résultats du Centre International pour le Recouvrement des Actifs spoliés (Centre for Asset Recovery/ICAR) qui peut fournir aux Etats des formations sur la prévention et la détection des flux financiers illicites ;
- 
- à mettre en œuvre les recommandations contenues dans le Rapport MBEKI ;

**ET ENFIN :**

- Remercient la République Fédérale d'Allemagne et l'Union Européenne pour l'accompagnement des membres du Réseau Bonne Gouvernance Financière en Afrique, et souhaitent que ce soutien se pérennise au profit des Etats africains en matière de lutte contre les flux financiers illicites ;
- 
- Remercient l'Etat du Cameroun, et spécifiquement les Services du Contrôle Supérieur de l'Etat du Cameroun, Institution Supérieure de Contrôle des Finances Publiques de ce pays, pour l'accueil de la Conférence internationale sur les Flux financiers illicites.
-

- Fait à Yaoundé, le 26 mai 2017

## Appendix 4 – List of participants

Below is a list of registered participants as of per 19 May 2017. Some of these were unable to attend and as the numbers attest, others, presumably those coming from Cameroon-based organisations attended without registration.

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