



IFAC'S ACTION PLAN FOR FIGHTING CORRUPTION AND ECONOMIC CRIME

IN COOPERATION WITH THE INTERNATIONAL BAR ASSOCIATION

AND WITH THE SUPPORT OF THE
WORLD ECONOMIC FORUM'S
GATEKEEPER TASK FORCE

September 2022



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FOREWORD



2022 contains significant milestones in modern history. The global emergency of the COVID-19 pandemic has evolved, and policymakers, businesses, and the accountancy profession can renew their focus on longer-term issues. At the same time, new political, social and economic crises emerge around the world, often with little warning. But with every passing day, we continue to approach 2030. And comprehensive global progress on the [United Nations Sustainable Development Goals](#) (SDGs) remains an aspiration for many.

Time is of the essence if we are to deliver meaningful progress on the SDGs by 2030. In our annual [G20 Calls to Action](#), IFAC has focused on the need to accelerate the transition to a sustainable future, including support for international sustainability standards, and the need to champion high-quality public financial management (PFM). These are important answers as to "How?" As in, how can we meaningfully accelerate progress on the SDGs?

It is important to look more deeply and understand what is holding us back.

Corruption and related economic crimes, such as money laundering, bribery, tax evasion and fraud, are significant obstacles to economic growth and human development and, ultimately, to achieving the UN SDGs—all seventeen of them. To quote the [Organisation for Economic Co-operation and Development](#) (OECD), "Corruption is a severe impediment to sustainable economic, political, and social progress for countries at all levels of development." IFAC—as the voice of the global accountancy profession—agrees. Indeed, the [United Nations](#) estimates that USD 5 to 7 trillion worth of annual investment is needed to achieve the UN SDGs. At the same time, [USD 3.6 trillion](#) is lost to corruption each year. The math just doesn't add up.

We have an important role to play. The global accountancy profession is well placed within, and as advisors to, business, the public sector, and society



to help fight these crimes. Just as importantly, the profession is also well placed to support an ecosystem of key actors and policymakers that strive to counter corruption and economic crime at the global and domestic levels. By leading in these two roles, the global accountancy profession serves the public interest as enablers of the UN SDGs in every country.

Our *Action Plan for Fighting Corruption and Economic Crime* provides a framework for how we can enhance the accountancy profession's role in combating corruption and economic crimes, thereby advancing the UN SDGs. It is meant to evolve over time with new supporting actions and initiatives. While many of the actions will be conducted by IFAC, it is an action plan for the whole profession. IFAC hopes that professional accountancy organizations (PAOs), IFAC Network Partners, and individual professional accountants support this Action Plan and continue to engage on how to maximize the profession's contributions.

We have developed our Action Plan in close coordination with the [International Bar Association](#) (IBA), with inspiration from their [Legal Profession's Strategy for Fighting Corruption and Economic Crime](#). This collaboration reflects the significant depth and breadth of both professions' involvement across business, the public sector, and society. Simply put, our impact is stronger working together.

Finally, as detailed in the Action Plan itself, partnership is a core tenet. We would like to thank the IBA and the World Economic Forum's Gatekeeper Task Force, as well as the other important global organizations that have shown their support. We also thank our member organizations, the Forum of Firms, and the over three million professional accountants who are already fighting corruption, economic crimes and illicit financial flows, every day.

We look forward to continued engagement on these issues in the months and years ahead.

Kevin Dancy, IFAC CEO

IFAC'S ACTION PLAN FOR FIGHTING CORRUPTION AND ECONOMIC CRIME



Five Pillars Supporting An Ecosystem

Corruption, economic crimes and their related illicit financial flows are significant obstacles to achieving the UN SDGs, and a sustainable future more broadly. The global accountancy profession is well placed in business, public practice, the public sector, and society to fight these crimes directly, as well as indirectly by supporting an ecosystem of key actors and policymakers, thereby serving the public interest as enablers of the UN SDGs, in every country worldwide.

IFAC's *Action Plan for Fighting Corruption and Economic Crime* (Anti-Corruption Action Plan) consists of five pillars. These are broad enough to provide a consistent framework for actions to support the Action Plan as it evolves over time. The boundaries between the different

pillars are not meant to be clear cut. Our support for the IESBA Code, for example, is relevant to each pillar—reflecting its central importance to accountancy as a global and trusted profession.

The five pillars are founded on the need for a whole-ecosystem approach, with the global accountancy profession as a core part and contributor to that ecosystem. Other key actors include political leaders, government agencies, civil servants, business leaders, add company management and those charged with governance, global policymakers, law enforcement, other regulated professionals (such as lawyers), and individual citizens and taxpayers. These actors all must work together in an increasingly global—yet still largely domestic—policy framework of treaties, legislation, and regulations.



1

Harnessing the Full Potential of Education and Professional Development



2

Supporting Global Standards



3

Contributing to Evidence-based Policymaking



4

Strengthening Our Impact through Engagement and Partnership



5

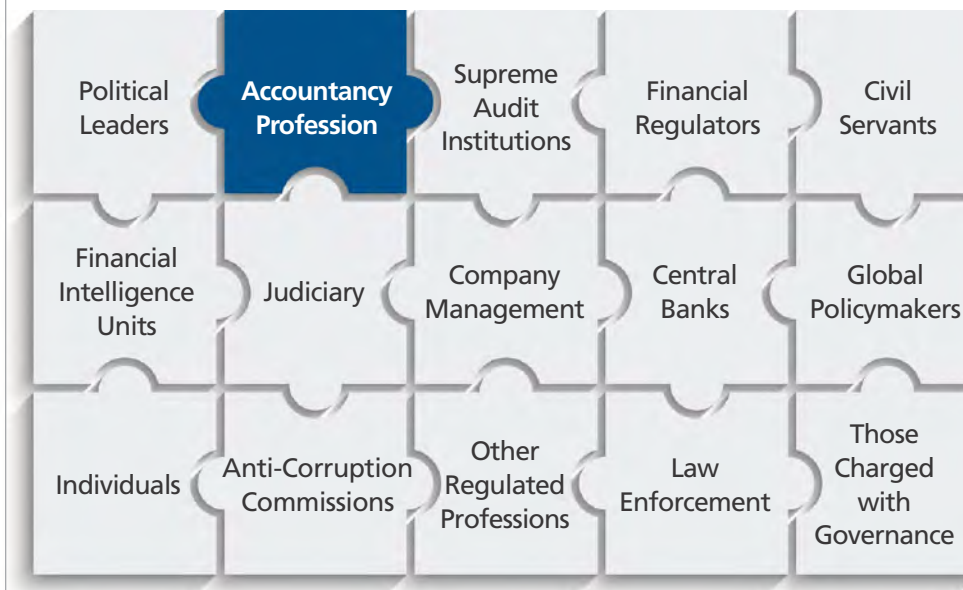
Contributing Our Expertise through Thought Leadership and Advocacy



IFAC'S ACTION PLAN FOR FIGHTING CORRUPTION AND ECONOMIC CRIME



THE ANTI-CORRUPTION ECOSYSTEM



Organizing the Anti-Corruption Action Plan into five pillars has two primary objectives. First, it provides a narrative structure for what the global accountancy profession *already* does and connects this to the anti-corruption and economic crime agenda. This helps the profession and other stakeholders understand our role. Second, and more importantly, the

structure and organizing principles will inspire the profession—IFAC, PAOs, firms of all sizes, and individual professional accountants (including those who work in business or in government)—to build on our contributions with new or expanded activities that strengthen our positive impact.



WHY THE ACCOUNTANCY PROFESSION?

The accountancy profession can be an essential driver of strong and sustainable government institutions, financial markets, economies, and society. A strong accountancy profession, comprised of highly-trained ethical accountancy professionals, enhance transparency and accountability in the public and private sectors, underpins financial sector and economic development, and contributes to poverty reduction and shared prosperity. The accountancy profession's capacity to address constraints to sustainable growth—including corruption and related economic crimes, but also poor public sector governance and financial management—ready to be a central driver of sustainable development.

Connecting to Impact

IFAC's Anti-Corruption Action Plan aligns with [IFAC's Strategic Plan](#), including our vision for the global accountancy profession—that the profession be recognized as essential to strong, sustainable organizations, financial markets, and economies—as well as IFAC's purpose as an organization: to serve the public interest by enhancing the relevance, reputation, and value of the global accountancy profession.

IFAC'S ACTION PLAN FOR FIGHTING CORRUPTION AND ECONOMIC CRIME



The Action Plan also brings to life IFAC's new Impact approach, which better focuses and articulates to IFAC staff and key stakeholders how we create value. IFAC's Impact Approach will be discussed in greater detail in our forthcoming Strategic Plan, putting the fight against corruption and economic crime in the broader context of IFAC's activities.

IFAC IMPACT Approach

IMPACT 1, Strong and Sustainable Accountancy Profession

IMPACT 2, Strong and Sustainable Private and Public Sector Organization

IMPACT 3, Strong and Sustainable Economies and Markets

Enhancing Business, Professional and Public Sector Integrity—as embodied in this action plan—is a key focus area under IMPACT 3, Strong and Sustainable Economies and Markets.

Just the Beginning

The initial actions set out in this Action Plan are just a starting point. It is important to note that many of the actions focus specifically on money laundering, given the clear links between money laundering and corruption. That said, the Anti-Corruption Action Plan is broad in scope, touching on the interrelated crimes of corruption, money laundering, bribery, fraud and tax evasion.

We encourage professional accountancy organizations and other stakeholders to engage with IFAC as we move forward.



“Corruption and money laundering are intrinsically linked.”

—The Financial Action Task Force, 2010

10 Priority Actions

AML Education Stock Take

Public Sector Capacity Building

NOCLAR Post-Implementation Review

FATF Recommendations and the IFAC Mission

Anti-Corruption Reporting Thematic Review

Trust in Tax Surveys

Domestic Engagement Toolkit for PAOs

Partnership with Legal Profession

Updating IFAC Point of View

Thought Leadership on Whistleblowing

WHISTLEBLOWERS & SECURITY



IFAC staff engaged extensively with stakeholders both within and outside of the accountancy profession in developing this action plan. One of the key concerns that came up again and again is security. Whistleblowers, and those who speak truth to power, are subject to very real threats to safety. Sadly, this far too often results in violence. The accountancy profession's ability to make an immediate impact on security issues is very limited. However, by supporting an ecosystem and culture of transparency and integrity, professional accountants and PAOs can help drive change over time, reducing the severity of the security issue.

1 HARNESSING THE FULL POTENTIAL OF EDUCATION AND PROFESSIONAL DEVELOPMENT



Education and professional development are foundational. The modern concept of accountancy has developed into a full academic discipline and corresponding organized profession, and the journey to become a professional accountant today requires years of intensive study, practical experience, assessments and qualifications through a PAO. This professional journey has evolved from a narrower focus on core technical knowledge to a broader

focus on skills, competencies, and lifelong learning. This evolution has brought complex topics like the measurement and reporting of complicated financial instruments and greenhouse gas emissions squarely into the wheelhouse of professional accountancy.

Formal accountancy education and professional development may include three key phases (in addition to practical

experience): an academic foundation, pre-qualification training and assessment through, or with the support of, a PAO, and continuing professional development. To maximize the accountancy profession's contribution to the fight against corruption and economic crime, it is crucial that we consider how to best harness these phases to ensure that professional accountants have the skills and competence required to play their part.

In the context of a broader ecosystem approach to fighting corruption and economic crime, the issue of education goes far beyond training professional accountants. A well-informed public is one of the most important tools in fighting corruption and economic crime, and it is critical that the profession does what it can to support broader education efforts.



AML Education Stock Take

Conduct a global stock-take of the extent to which corruption and money laundering topics are part of pre-qualification training and assessments and continuing professional development in different jurisdictions worldwide. This data should serve as the foundation for further work with IFAC's [International Panel on Accountancy Education](#) (IPAE) for better integration of corruption and economic crime topics into accountancy education, particularly with respect to anti-money laundering.



Public Sector Capacity Building

Noting the important link between developing public sector financial management and the fight against corruption, support for capacity building through IFAC's Memoranda of Understanding with development partners like [GAVI](#) and [The Global Fund](#), [USAID](#), and the broader group of [MOSAIC signatories](#) (Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration), as well as initiatives like the [African Professionalization Initiative](#), to ensure that highly skilled and ethical professional accountants fill critical roles in government, business and society in countries where they are needed most.



Educational Resources for PAOs and Professional Accountants

Continue to support PAOs in educating individual professional accountants with resources like [Exploring the IESBA Code](#) and [AML: The Basics](#), (based on the FATF's Guidance for a Risk-Based Approach for the Accounting Profession), as well as the broader wealth of resources on the IFAC [Knowledge Gateway](#). This includes supporting translations into additional languages and additional practical guides on relevant corruption and economic crime topics.

1 HARNESSING THE FULL POTENTIAL OF EDUCATION AND PROFESSIONAL DEVELOPMENT



Exploring Specialized Qualifications

Provide a forum for IFAC member organizations to share experiences and best practices related to developing specialized qualifications and certifications related to corruption and other economic crime topics, and assist their members to develop the skills and competencies to combat them.

Public Sector Resources

Support the transition to International Public Sector Accounting Standards to ensure high-quality accrual accounting is implemented in public sector entities worldwide through resources like [*Pathways to Accrual*](#) and [*Train the Trainer*](#).

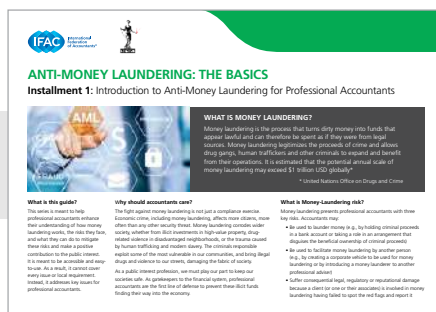
Those Charged with Governance

Raise awareness of the importance of anti-corruption and anti-money laundering compliance to those charged with governance (TCWG), including an information/awareness toolkit aimed at audit committees.

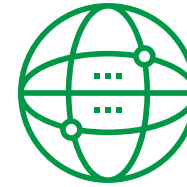
Financial Literacy and Tax Education

Based on the understanding that a well-informed citizenry is one of the best defenses against economic crime, enhance participation in financial literacy initiatives such as the [International Organization of Securities Commissions'](#) (IOSCO) [World Investor Week](#) and the [OECD's International Network for Financial Education](#), as well as support for critical [tax education](#) and tax morale work by the OECD and others.

Educational Resources



2 SUPPORTING GLOBAL STANDARDS



Global standards are the cornerstone of the accountancy profession and are one of the unique features that set the profession apart from non-professional service providers. Support for global standards has been a central activity for IFAC since our inception in 1977. Support for global standards will continue to be a core part of IFAC's purpose following the implementation of the [Monitoring Group](#) reforms, which will see the [International Auditing and Assurance Standards Board](#) (IAASB) and the [International Ethics Standards Board for Accountants](#) (IESBA) gain greater structural independence from IFAC.

The global standards developed by IESBA, IAASB and the [International Public Sector Accounting Standards Board](#) (IPSASB) are applied by professional accountants and others the world over every day, in business and the public sector as a basis to safeguard public trust and confidence in their work. They provide frameworks for addressing fraud, responding to non-compliance with laws and regulations, and ensuring that the use of public funds is transparent. Each set of standards has an important role to play in the Anti-Corruption Action Plan. In particular, the IESBA's *International Code of Ethics for Professional Accountants (including International Independence*

Standards) sets professional accountants apart from other service providers and is a core, distinguishing foundation of the profession.

IFAC's support for global standards goes beyond the IESBA Code, the [International Standards on Auditing](#) (ISAs), and the [International Public Sector Accounting Standards](#) (IPSAS). The Financial Action Task Force (FATF) [Recommendations](#), for example, provide the critical framework for a coordinated global response to money laundering, and IFAC supports the adoption and implementation of the FATF Recommendations in every

jurisdiction worldwide.

At the same time, other global standards will have an important role to play as well. Notably, the [International Sustainability Standards Board](#) (ISSB) and the IFRS Sustainability Disclosure Standards, which the ISSB will develop and approve. The ISSB, building off of the [Sustainability Accounting Standards Board](#) (SASB) standards and [Integrated Reporting \(<IR>\) Framework](#), and working with jurisdiction-specific initiatives and organizations like the [Global Reporting Initiative](#) (GRI), can drive harmonization of corporate reporting related to corruption, bribery and related topics.



NOCLAR Post-Implementation Review

Continue support for adoption, implementation and enforcement of the IESBA Code, including reinforcing the importance of the five fundamental principles and, in particular, highlighting the **NOCLAR** (Non-Compliance with Laws and Regulations) standard and its important role in supporting a comprehensive whistleblowing ecosystem. This also includes a commitment to supporting an effective post-implementation review of NOCLAR, which the IESBA plans to commence in 2023. Support for the IESBA Code must also include an emphasis on the expectation of professional accountants to encourage and promote an ethics-based culture in their organization.

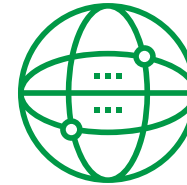


FATF Recommendations and the IFAC Mission

Work with IFAC member organizations to explore how IFAC can more directly integrate support for the FATF Recommendations into their efforts, including ways we can best monitor progress.



2 SUPPORTING GLOBAL STANDARDS



Quality Management and Assurance

Continue support for the adoption and implementation of the International Standards on Quality Management (ISQMs) and the ISAs, including highlighting the auditor's responsibilities in an audit of the financial statements both as it relates to fraud (especially by creating awareness of the IAASB's project to revise its fraud standard), and to the consideration of laws and regulations. Support for IAASB standards includes a recognition of the role that high-quality assurance standards play in ensuring consistency and quality of reported environmental, social and governance (ESG) information, particularly with respect to corruption and economic crime issues.

Role of IPSAS and SAIs

Continue support for the adoption and implementation of accrual accounting in the public sector and, in particular, the IPSAS. This includes an increased focus on demonstrating how global public sector accounting standards are crucial to increased transparency and accountability, and alongside the important work of supreme audit institutions (SAIs), can lower incidences of corruption.

Support ISSB Global Baseline

Support the ISSB initiative based on SASB standards and the <IR> Framework, in coordination with GRI, to establish a global baseline for sustainability-related disclosures, which should ultimately include social and governance factors such as anti-corruption reporting. This also includes support for any future public sector sustainability-related reporting standards under the IPSASB.

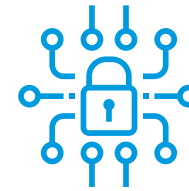
Level Playing Field Across All Gatekeepers

Advocate to policymakers and regulators that the provision of services performed by non-professional service providers that present a heightened risk with respect to economic crime (such as tax, company formation, etc.) be subject to a level playing field comparable to regulated professional accountants and practitioners subject to a strong ethical code and quality management requirements.

Global Standards Resources



3 CONTRIBUTING TO EVIDENCE-BASED POLICYMAKING



Evidence-based policymaking is the process of using high-quality information to inform policy decisions. The accountancy profession is, at its core, about creating and verifying high-quality, decision-useful information. Professional accountants do this every day, the world over, within and as advisors to business and the public sector, acting in the public interest.

This pillar of the Anti-Corruption Action Plan is about ensuring that global policy is as effective and efficient as possible. It starts with our support for the global standards discussed above, which provide a foundation for evidence-based policy by facilitating transparency and enhancing the accountability of policy makers for their decisions. It continues by leveraging the profession's comparative

advantages—like the profession's ethical core and its deep competencies in areas like tax and corporate financial and sustainability reporting—and identifying ways in which we can fill data gaps and advance important conversations.

As issues, priorities, and important policy questions evolve over time, the accountancy profession will be there

to inform decision-makers. We look forward to hearing from a diverse range of stakeholders on areas where the profession can produce valuable data to drive the greatest positive impact.



Anti-Corruption Reporting Thematic Review

Conduct a thematic review of anti-corruption in corporate reporting by large, listed companies, following on IFAC's groundbreaking [State of Play](#) series, to better understand the extent to which companies report on their anti-corruption efforts.



Trust in Tax Surveys

Continue our work to understand public attitudes toward tax through our [Trust in Tax](#) reports (focused at G20 and non-G20 jurisdictions) to support global tax education and domestic revenue mobilization initiatives, as well as the development of national tax/revenue strategies.



Global Gatekeepers Survey

Contribute to the global understanding of the levels of corruption (corruption perception) across jurisdictions through a global corruption survey for accountants, in partnership with a parallel survey of lawyers by the IBA.

Monitoring Transition to Accrual in the Public Sector

Continue to contribute crucial data on the extent of adoption and implementation of accrual accounting by governments worldwide through our [International Public Sector Financial Accountability Index](#).

Quantitative Analysis and Research

Continue to explore the connection between a high-quality accountancy profession and levels of corruption, as well as [broader indicators of economic development](#), including through our [Nexus series](#) and related research.

4

STRENGTHENING OUR IMPACT THROUGH ENGAGEMENT AND PARTNERSHIP



The accountancy profession thrives on partnership, whether within firms, throughout a business or public sector entity, or in the context of relationships with clients. This extends more broadly throughout the profession, amongst PAOs, standard-setting boards, regulators and with IFAC.

Partnership is the basis for the Anti-Corruption Action Plan. The Action Plan

was born from the relationship between IFAC and the IBA in recognition of the similarities between our professions, as well as our shared commitment to the fight against corruption, as embodied in our [Joint Anti-Corruption Mandate](#). It is also informed by the [World Economic Forum's \(WEF\) Unifying Framework for Gatekeepers](#), which highlights that, "effectively harnessing gatekeeper potential to combat illicit financial flows

presents an opportunity to reduce the massive cost of corrupt behavior and capitalize on the efficiency of honest markets."

IFAC, our member organizations, and the profession at large have countless relationships with other organizations that have a role in fighting corruption and economic crime. The Anti-Corruption Action Plan calls on us to consider our

engagement and partnerships with other organizations at a higher level with a view to driving impact in the fight against corruption and economic crime.

The Anti-Corruption Action Plan was developed with feedback and input from a number of our key global engagement partners. Our success depends on strong, continued engagement and partnership going forward.

ACTIONS



Domestic Engagement Toolkit for PAOs

Enhance our efforts to engage with and support PAOs and PAO-related Network Partners to better understand their needs and share experiences and best practices, including developing a domestic engagement toolkit for PAOs to engage with domestic policymakers in their jurisdictions, with a view to developing their own jurisdiction-specific anti-corruption strategies.



Partnership with Legal Profession

Build on the IFAC-IBA Joint Mandate Against Corruption, combining the strengths of the accountancy and legal professions in the fight against corruption and economic crime. IFAC also encourages PAOs to build strong relationships with their local legal profession / bar association and identify and align on areas of common interest.



Focus on AML and the FATF

Strengthen IFAC's engagement with the FATF on key anti-money laundering policy issues, including participation in FATF Private Sector Consultative Forums.

4 STRENGTHENING OUR IMPACT THROUGH ENGAGEMENT AND PARTNERSHIP



Global Policymakers

Redouble our commitment to engagement with key policymakers and in multilateral policy fora like the OECD and B20, and continuing our engagement with the United Nations Office on Drugs and Crime (UNODC) with a focus on the United Nations Convention Against Corruption (UNCAC), and other relevant global institutions like the International Organization of Supreme Audit Institutions (INTOSAI).

Private Sector and Civil Society

Continue engagement with leading private sector and civil society partners such as the WEF PACI, Business at OECD's Anti-Corruption Committee, the Basel Institute of Governance, and Transparency International.

Donor Community and Capacity Building

Increase our focus on engagement with the donor community and development partners, including the MOSAIC signatories and others, to drive smart approaches to capacity building in the public sector to support stronger public financial management.

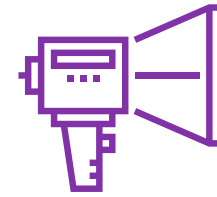
Accountancy-related Stakeholders

Continue to engage with core accountancy and related stakeholders like the Forum of Firms, Institute of Internal Auditors (IIA), and Association of Certified Fraud Examiners (ACFE), to ensure that corruption and economic crime issues remain a shared focus.

Engagement Resources



5 CONTRIBUTING OUR EXPERTISE THROUGH THOUGHT LEADERSHIP AND ADVOCACY



The final pillar of the Anti-Corruption Action Plan is ensuring that the global accountancy profession's views are clear, and our voice is heard. With over three million professional accountants touching a wide breadth of businesses and public sector entities worldwide, the accountancy profession's collective experience and expertise are unmatched. It is crucially important that such experience and expertise be a part of

polymaking at the global and local levels.

IFAC, as the voice of the global accountancy profession, has long advocated for smart regulation. Smart regulation is proportionate, strikes the right balance between cost and benefit across all parties, and importantly, maximizes efficiency, effectiveness, and impact. It is also global to the

extent possible, minimizing regulatory fragmentation and unnecessary cost. At the same time, new technologies continue to emerge, creating new risks and opportunities and testing the fitness of existing regulations. Considering the importance of the fight against corruption and economic crime as foundational in delivering on the UN SDGs, smart regulation on relevant issues is a must.

ACTIONS



Updating IFAC Point of View

Update IFAC's Point of View on Fighting Corruption and Money Laundering to address recent developments with respect to the OECD Anti-Bribery Recommendation, tax practice, the role of the profession in supporting collective action, and establishing connections with broader sustainability, among others.



Thought Leadership on Whistleblowing and Other Topics

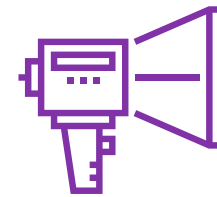
Advocate for the global accountancy profession's perspective on policy issues related to money laundering, beneficial ownership transparency, whistleblower protection, and other key components of the fight against corruption and economic crime, in consultation responses and various consultative fora. This includes additional focused thought leadership on whistleblowing.



IFAC Knowledge Gateway

Continue to support IFAC's Knowledge Gateway, which serves as a central hub for thought leadership and critical resources with relevance to the accountancy profession and beyond, including on the anti-corruption and economic crime topics addressed by this Action Plan.

5 CONTRIBUTING OUR EXPERTISE THROUGH THOUGHT LEADERSHIP AND ADVOCACY



Unifying Framework for Gatekeepers

Continue to support the WEF Unifying Framework for Gatekeepers, including emphasizing the importance of a level playing field and ensuring that services presenting a higher-risk for economic crime—particularly money laundering—are subject to comparable regulatory frameworks.

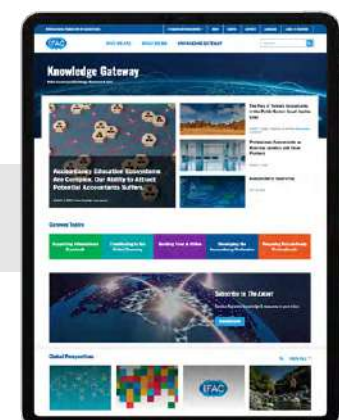
G20 Call to Action

Continue to make corruption and economic crime a key focus area in IFAC's annual G20 Call to Action, and highlight the importance of fighting corruption to achieve the UN SDGs.

Expanding PAO Membership Base

Advocate for expansion, where appropriate, of the membership bases of PAOs to bring more accountants in business and the public sector into PAOs, to recognise the importance of professionalism and ethical behaviour for all those who are part of the broader accounting and finance ecosystem.

Thought Leadership Resources



LOOKING FORWARD



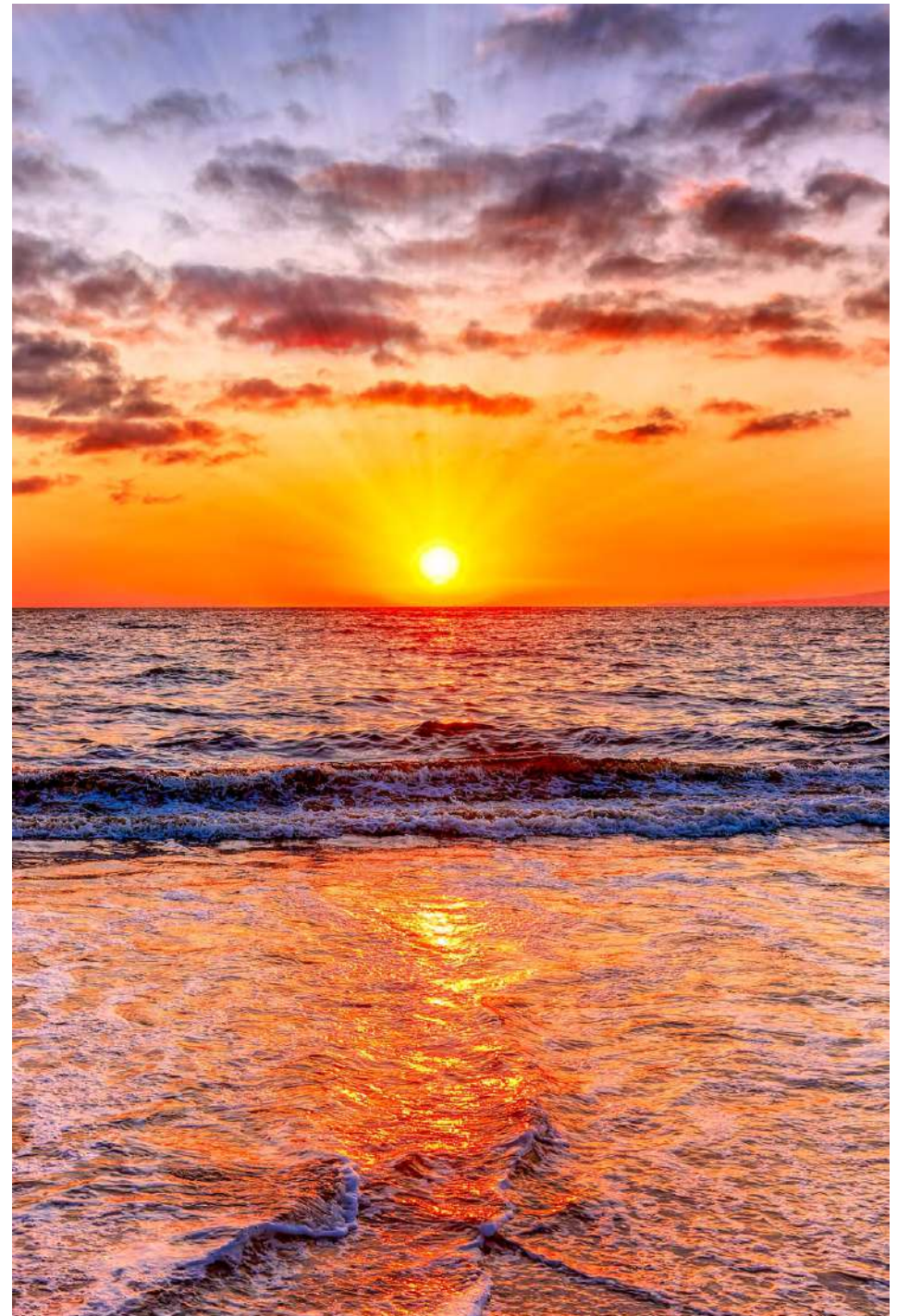
The publication of the Anti-Corruption Action Plan is just the beginning. While fighting corruption and economic crime have always been core components of the accountancy profession, this Action Plan gives that role greater clarity and emphasis. IFAC's Impact approach firmly connects this back to IFAC's purpose.



The many actions discussed span currently ongoing activities with renewed emphasis, new initiatives for the near term, and new initiatives further into the future. We expect these actions to evolve over time with input from our member organizations and many global partners. As a first step, we will include an update on the implementation of this Action Plan as part of IFAC's 2023 Integrated Annual Review.

The accountancy profession cannot solve the problem of corruption alone. This Action Plan is an open invitation to engagement and partnership with all anti-corruption stakeholders to work together on this crucial mission.

We look forward to hearing from you and working together.





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