



INTOSAI **W**orking **G**roup on **F**ight **A**gainst **C**orruption and **M**oney **L**aundering

18th Meeting

Warsaw-Poland

(July 1-4, 2025)



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"THE INTOSAI WGFACML WORK PLAN 2023-2025 IS STRUCTURED AROUND THREE MAIN GOALS. AS THIS CYCLE IS ABOUT TO BE CONCLUDED, THE WGFACML SECRETARIAT WILL PRESENT THE PROGRESS ACHIEVED IN RELATION TO THESE GOALS."



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PERTAINING TO GOAL 1 DEVELOPING AND FINALIZING GUIDELINES



THE WGFACML MEMBER SAIS HAVE CONDUCTED THEIR WORK IN SEVEN GUIDELINES, AS FOLLOWS:

- 1- THE GUIDELINE ON ***“THE EXTENT TO WHICH INTOSAI MEMBER SAIS COMPLY WITH THE IMPLEMENTATION OF THEIR INTERNATIONAL COMMITMENTS TO THE UNCAC AND THE RESOLUTIONS OF THE CONFERENCE OF STATES PARTIES TO THE CONVENTION”***.
- 2- THE GUIDELINE ON ***“CORRUPTION DETECTION INCLUDING INVESTIGATION/AUDIT TECHNIQUES, TOOLS, RESOURCES AND EVIDENCE GATHERING”***.
- 3- THE GUIDELINE ON ***“THE AUDIT OF NATIONAL SYSTEM OF PREVENTION AND FIGHT AGAINST CORRUPTION”***.
- 4- THE GUIDELINE ON ***“AUDITING ANTI CORRUPTION RISK MANAGEMENT”***.
- 5- THE GUIDELINE ON ***“THE AUDIT OF WHISTLEBLOWERS SYSTEMS”***.
- 6- THE GUIDELINE ON ***“FIGHTING AGAINST MONEY LAUNDERING”***.
- 7- THE GUIDELINE ON ***“PUBLIC PRIVATE PARTNERSHIP PROJECTS”***.



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1- The Guideline on “The extent to which INTOSAI member SAIs comply with the implementation of their international commitments to the UNCAC and the resolutions of the Conference of States Parties to the convention”.

➤ Quality Assurance Level 2.

➤ SAI Egypt is the Project Team Leader.

➤ **Project Team member SAIs:**

Brazil; Guatemala; Morocco; Papua New Guinea; Russian Federation; Thailand.



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➤ The objectives of this document are:

- SAI self-assessment on the degree of its commitment to implementing its obligations to the Convention and its related resolutions adopted by the Conference of the States Parties.
- One of the mechanisms to assist SAIs in developing and updating their strategy and databases.

➤ Progress Accomplished:

Following the approval of the Project Proposal, a concept note was developed, and the project team held a series of virtual meetings to establish the main structure of the guideline. Based on these discussions, work was initiated. Member SAIs of the project team contributed best practices aligned with relevant UNCAC articles. These contributions have been aligned with the relevant UNCAC articles and consolidated into an initial exposure draft, which will be circulated among the project team member SAIs to build consensus on its contents. The goal is to develop a final exposure draft in the coming months and complete the guideline by the fourth quarter of 2025.



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2-The Guideline on “Corruption detection including investigation/audit techniques, tools, resources and evidence gathering”.

- Quality Assurance Level 1.
- SAI Philippines is the Project Team Leader.

➤ **Project Team member SAIs:**

Brazil; France; Guatemala; Morocco; Oman; Pakistan; Papua New Guinea; Russian Federation; Tanzania; Thailand.



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➤ The objectives of this document are:

- Assist the SAIs in fulfilling their mandate in the area of corruption detection and investigation.
- Collate best practices and systematize proven techniques, tools, and resources in detecting and investigating corruption incidents.
- Establish a methodology for effective evidence gathering to ensure that findings have sufficient evidence admissible in legal proceeding.

➤ Progress Accomplished:

- The Project Proposal submitted and reviewed by the WGFACML secretariat and it is sent to the project team for taking into consideration the secretariat comments, in preparation for sending the proposal to the KSC for approval.



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3- The Guideline on “The Audit of national system of prevention and fight against corruption”.

- Quality Assurance Level 2.
- SAI France is the Project Team Leader.
- **Project Team member SAIs:**

Austria; Brazil; Bulgaria; France; Guatemala; Morocco; Moldova; Papua New Guinea; Philippines; Thailand.



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➤ The objective of this document is:

Provide SAIs with a framework to assess adequacy, effectiveness and efficiency of their country's comprehensive anti-corruption system in order to prevent the waste of public resources, to make recommendations for improvement, and to report to citizens on the reality of anti-corruption policies' implementation.

➤ Progress Accomplished:

Following the submission and approval of the Project Proposal, the project team convened a series of meetings, along with consultations involving key stakeholders. The main outline and structural divisions of the guidelines have been established, and work is currently underway on the exposure draft, which is expected to be finalized by September 2025.



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4- The Guideline on “Auditing Anti Corruption Risk Management”:

- Quality Assurance Level 2.
- SAI Austria is the Project team Leader.
- **Project Team member SAIs:**

Brazil; France; Thailand.

- **The objective of this document is:**

Promoting standardized approach and understanding for auditing systems designed to manage corruption risks.

- **Progress Accomplished:**

The project proposal is approved. The project team prepared a survey circulated to WG member SAIs to collect data in a step to prepare the exposure draft.



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5- The Guideline on “The Audit of Whistleblowers Systems”:

- Quality Assurance Level 2.
- SAI Mexico is the Project Team Leader.
- **Project Team member SAIs:**

Austria - Oman



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➤ The objectives of this document are :

- Outlining the most relevant elements of a proper whistleblowing protection mechanism in order to serve as a supporting mechanism for SAIs to implement and/or audit Whistleblowers' protection systems.
- Providing a practical tool for SAIs' auditors to identify how to deal with Whistleblowers' protection systems.

➤ Progress Accomplished:

Project Proposal is approved. The project team has drafted an initial exposure draft with a plan to be finalized by adding a brief survey, and references to good practices in a subsequent phase of the development of the exposure draft.



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6- The Guideline on “Fighting Against Money Laundering”:

The recent composition of the subgroup was agreed upon during the 16th WGFACML meeting in October 2023.

➤ Quality Assurance Level 3.

➤ SAI UAE is the Project Team Leader.

➤ **Project Team member SAIs:**

Fiji; Pakistan; Papua New Guinea; Tanzania; Thailand ; Zambia; Iraq.



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➤ The objectives of this document are:

- Providing a user-friendly guideline that explains the key steps of fight against money laundering internationally.
- Identifying SAIs' potential audit areas, and providing a usable guidance for SAIs' auditors in their audits of anti-money laundering activities.

➤ Progress Accomplished:

SAI UAE the project lead has drafted an initial version of the Guideline according to quality assurance level 3. This draft has been circulated among project team member SAIs for feedback and comments. Consequently, the necessary procedures stipulated in the manual of QA evaluation for non-IFPP products will be followed to finalize and endorse the product.



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7- The Guideline on “Public Private Partnership Projects”:

The recent composition of the subgroup was agreed upon during the 16th WGFACML meeting in October 2023.

- Quality Assurance Level 3.
- SAI UAE is the Project Team Leader.
- **Project Team member SAIs:**
Oman; Papua New Guinea; Zambia.



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➤ The objectives of this document are:

- Identifying the role of SAIs in the fight against corruption in the concession and public- private partnership projects.
- Developing methods for the identification of the areas at risk.

➤ Progress Accomplished:

SAI UAE the project lead has drafted an initial version of the Guideline according to quality assurance level 3. This draft has been circulated among project team member SAIs for feedback and comments. Consequently, the necessary procedures stipulated in the manual of QA evaluation for non-IFPP products will be followed to finalize and endorse the product.



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TWO WORKING PAPERS HAVE BEEN DEVELOPED DURING THE 2023-2025 WGFACML WORK PLAN ADDRESSING THE FOLLOWING TOPICS:

1- MONEY LAUNDERING OPERATIONS AND HOW TO FIGHT THEM, AND

2-THE LEGISLATIVE, REGULATORY, AND ADMINISTRATIVE FRAMEWORK FOR COOPERATION BETWEEN SAIS AND OTHER STAKEHOLDERS ENTITLED TO FIGHT AGAINST CORRUPTION AND MONEY LAUNDERING.

AS A MEMBER OF WGFACML, SAI EGYPT WAS ENTITLED WITH THE DEVELOPMENT OF BOTH PAPERS, CLASSIFIED AS NON-IFPP PRODUCTS UNDER QUALITY ASSURANCE LEVEL 3. THE DOCUMENTS HAVE BEEN PREPARED AND CIRCULATED AMONG WGFACML MEMBER SAIS FOR REVIEW AND COMMENT. UPON RECEIPT OF FEEDBACK AND COMMENTS, IT WILL BE INCORPORATED INTO THE FINAL VERSION OF THE WORKING PAPERS, AND DUE DILIGENCE WILL BE CARRIED OUT TO ENSURE THEIR ENDORSEMENT AND OFFICIAL RELEASE.



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PERTAINING TO GOAL 2

PROMOTING CAPACITY BUILDING OF SAIS' PROFESSIONALS IN THE FIELD OF FIGHTING CORRUPTION AND MONEY LAUNDERING AS WELL AS ACTIVATING THE INTERNATIONAL COOPERATION BETWEEN THE INTOSAI WGFACML AND THE INTERNATIONAL AGENCIES

- As part of its 2023-2025 work plan, and based on feedback received through a questionnaire circulated in 2023 to assess member SAIs' training needs, preferred methodologies, evaluation approaches, and educational resource preferences, the WGFACML Secretariat implemented a range of targeted capacity-building initiatives.
- These included:





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- A joint session conducted in February 2024, in collaboration with World Bank representatives, on “Leveraging the Forensic Audit Skillset to Augment Audit Effectiveness.”
- A series of training programs delivered in cooperation with the World Bank, including:
 - A training course on “Forensic Audit”.
 - Workshops on “Fraud and Corruption in Works Projects” and “Fraud and Corruption in Consulting Contracts”.
 - A workshop on “Transnational Corruption Investigations,” including—based on demand—a focus on remote and administrative instruments
- Additional arrangements were also explored to expand training options for member SAIs.



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- To ensure that future training efforts remain responsive to evolving priorities, the WG Secretariat will redistribute a follow-up questionnaire to member SAIs in due course.
- The responses will help guide the development of tailored capacity-building initiatives aligned with members' evolving needs.



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PERTAINING TO GOAL 3

SHARING BEST PRACTICES AND EXPERIENCES OF SAIS IN THE FIELD OF FIGHTING CORRUPTION AND MONEY LAUNDERING

- Recognizing the importance of experience-sharing among SAIs, the WGFACML established a dedicated database on its website to host best practices, training materials, working papers, and research contributions.
- To support this knowledge exchange, the WG Secretariat has periodically invited member SAIs to contribute their experiences—initially focusing on best practices in auditing and combating corruption, followed by a call centered on self-reporting and citizen reporting mechanisms related to anti-corruption and anti-money laundering efforts. These contributions have been incorporated into the WG database to enrich the collective expertise of member SAIs.
- Looking ahead, the Secretariat intends to continue encouraging submissions on topics relevant to the WGFACML's mandate, fostering the growth of this shared resource and strengthening collaboration within the INTOSAI community.



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PERTAINING TO GOAL 3

- As part of the WGFACML work plan, the Secretariat launched a scientific competition among Working Group member SAIs, resulting in the submission of 16 papers from 5 SAIs. The evaluation process was carried out in accordance with the Rules of Procedure by the designated committee, which included the SAIs of Ukraine, Tanzania, and Chile, along with the WG Secretariat. Following consultation with the KSC—under whose auspices the WGFACML operates—and with its full awareness of the evaluation progress, the competition was concluded based on the inputs received. The final results have been submitted to the KSC and will be formally shared with you by the end of this meeting.



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- As part of its outreach and knowledge-sharing efforts under the 2023-2025 work plan, the WGFACML Secretariat has issued two editions of the INTOSAI WGFACML Newsletter (3rd and 4th editions). The Fifth Edition has been submitted to the SAIs of Poland and the United States for linguistic and technical review, and is expected to be published in July 2025. This upcoming edition will feature publications by SAIs on combating corruption and money laundering, along with updates on the activities and contributions of member SAIs at both national and international levels.
- The Secretariat intends to continue this periodic publication as a key platform for sharing experiences and strengthening collaboration among member SAIs.



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THANK YOU.

