INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML)
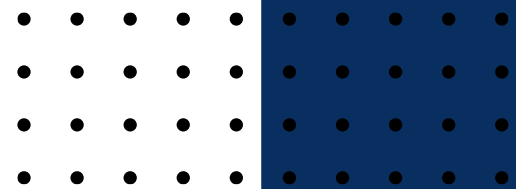# Draft Work Plan (2026–2028)

Presented by the WGFACML Secretariat

Introduction

WGFACML

Membership: 38 SAIs

Purpose: support SAIs' in anti-corruption efforts to fight against corruption and money laundering, broadening available concepts, best practices and applications through co-operation, collaboration, and continuous improvement by developing guidelines, facilitating training programs, establishing database of audit best practices and working with INTOSAI organs and international organizations.

Alignment: INTOSAI Strategic Plan 2023–2028

Hosted under: Knowledge Sharing and Knowledge Services Committee (KSC)
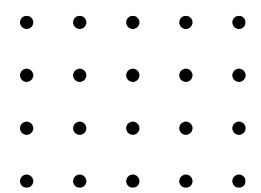
Vision & Mission

✅ **Vision Statement**

A working group that represents a leading global reference in bringing about qualitative change in the anti-corruption and money laundering system, by enabling SAIs to apply best practices and the latest regulatory innovations and achieve a tangible impact in enhancing integrity and transparency at the global level.

✅ **Mission Statement**

To offer a collaborative platform that enables SAIs to respond effectively to emerging challenges in anti-corruption and anti-money laundering efforts. This will be achieved by encouraging innovation in Audit approaches, fostering constructive dialogue among members, and initiating sustainable, forward-looking programs that address technological and institutional developments—all while providing ongoing technical support to enhance international financial integrity.

Definition and Importance of the Plan

The INTOSAI WGFACML Work Plan (2026–2028) acts as both a strategic and operational framework aimed at unifying and guiding the efforts of member SAIs over the coming period. The Working Group's Secretariat prepared this proposed plan is rooted on the group's vision and mission, as well as valuable contributions and suggestions from member SAIs, and in line with INTOSAI's strategic objectives.

The plan focuses on three main pillars, each containing sub-activities related to professional publications, capacity development, and knowledge exchange through sharing best practices and encouraging scientific research. This contributes to enhancing INTOSAI's role by clearly identifying audit priorities and enabling member SAIs to address evolving forms of corruption and new money laundering methods. It also ensures the continuity of efforts from the previous work plan (2023–2025) completing any outstanding objectives within the new timeframe extending to 2028.
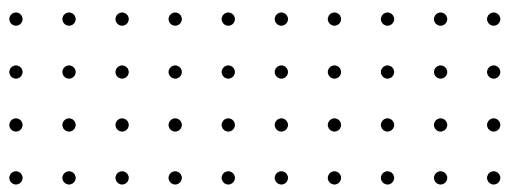
Participatory Approach

In pursuit of delivering tangible, practical contributions, this Work Plan (2026–2028) adopts a participatory approach, where the efforts of the Working Group Secretariat and member SAIs are combined to achieve the desired outcomes.

The importance of the plan lies in its ability to enhance effective cooperation and ongoing communication among participating SAIs.

A participatory methodology will be applied, involving all stakeholders in planning, implementation, and follow-up. Sub-working teams will be formed for each main objective, comprising representatives from SAIs in addition to the Working Group Secretariat. This ensures the practical needs are met, institutional and professional capacities of members are strengthened, and supports the group's efforts to establish itself as a global leader in Fighting Corruption and Money Laundering, thereby contributing to enhancing global financial integrity and transparency.
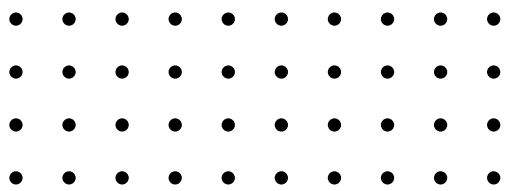
Pillars and Sub-Objectives of the INTOSAI WGFACML Work Plan (2026–2028)

PILLAR 1

Enhancing cooperation among SAIs to develop a set of guidelines and working papers, contributing to promoting the efficiency of member SAIs and improving their audit capacities to fight corruption and money laundering, through early detection of risks and gaps in line with international standards and contemporary audit requirements.

PILLAR 2

Improving the institutional and professional capacities of SAIs in the field of fighting corruption and money laundering by addressing actual training needs and providing specialized qualification programs in line with technical and technological developments, ensuring that audit personnel are well-prepared to deal with changing challenges efficiently and proactively.

PILLAR 3

Promoting the exchange of experiences and knowledge sharing among SAIs through innovative communication tools, interactive knowledge platforms, and participatory initiatives, contributing to documenting audit efforts, disseminating best practices, and supporting collective action to confront corruption and money laundering challenges at national and international levels.

PILLAR 1

Objective 1/1:

Developing Guidelines on the following topics:

1-The role of SAIs, civil society, private sector, and social networks in supporting anti-corruption efforts and promoting sustainable public awareness.
2-Auditing fraud in public policies and programs, with a particular focus on social programs and policies aimed at reducing inequality.

Objective 1/2:

Develop a research-based working paper on: The Use of Cryptocurrencies in Money Laundering and Terrorism Financing.

Objective 1/3:

Evaluation of the Practical Implementation of Current Guidelines in the Context of Global Anti-Corruption Challenges. Areas of focus are 1) understand how guidelines are practically used by member SAIs, 2) identify challenges, and 3) extract best practices. Findings will be detailed in a study paper.

PILLAR 2

Objective 2/1

Conduct a systematic survey to determine the actual training needs of SAI members in the field of fighting corruption and money laundering, aiming to design training programs aligned with each institution's priorities and ensuring sustainable capacity-building effectiveness.

PILLAR 2

Objective 2/2

1- Hold training courses and scientific lectures in areas relevant to the working group's activity based on the outcomes of the survey (Objective 2/1).

2- Cooperation with U INTOSAI to conduct training on:

- Digital and forensic auditing, including the use of AI and big data analytics to detect hidden patterns and financial anomalies.
- Application of AML red flag typologies, particularly in procurement, subsidies, and public investment audits.

4- Conducting a training program on "Conducting focus audits of issues related to the fight against corruption and money laundering" in collaboration with the INTOSAI Development Initiative (IDI) and in cooperation with various SAIs.

5- Training program on audit methodologies in the field of fraud in public policies and programs.

6- Conducting webinars in collaboration with SAIs (inside or outside the WG) to share best practices in relevant audit operations.

PILLAR 3

Objective 3/1

Issuing & Publishing periodic WGFACML Newsletters that highlight activities and initiatives in fighting corruption and money laundering, documenting member SAIs' best practices, and sharing updates members wish to publish, in a way that enhances professional communication and expands the circle of knowledge exchange within the group. Which includes:

- SAIs' publications in the field of fighting corruption and money laundering.
- News that member SAIs wish to publish regarding their activities or participations locally or internationally.
- International events and activities related to fighting corruption and money laundering.
- Summaries of books and readings related to fighting corruption and money laundering.

PILLAR 3

Objective 3/2

1-Upload descriptive materials related to the Working Group's guidelines to the Working Group's website.

2-Launch a podcast devoted to anti-corruption in one of INTOSAI's working languages, hosted on the group's website.

Objective 3/3

Organizing a scientific contest on a topic relevant to fighting corruption and money laundering. Evaluation will be based on the standard approved by the Working Group. The composition of the evaluation committee will be as follows:

- Three SAIs from the Working Group members, plus the WG Secretariat.
- If the quorum is incomplete, it will be filled by other SAIs that have expressed their interest in joining the evaluation committee, in addition to the WG Secretariat.
- In case of no SAI volunteers, the evaluation will be conducted by the WG Secretariat.

The competition offers three prizes (First: €300, Second: €200, Third: €100), and all winning research papers will be published on the Working Group's website.

PILLAR 3

Objective 3/4:
Updating the Working Group's database which was created on the WG website with the latest best practices, training materials, working papers, research, and all group activities.

Objective 3/5
Sharing best practices and experiences of SAIs related to:
1) Reviewing and strengthening national frameworks in line with international best practices and enhancing regional cooperation.
2) Demonstrating the successful application of the Guidelines—for example, in audits that led to procurement cancellations, cost recoveries, or criminal investigations.
3) Innovative practices to improve audit transparency and citizen engagement.

THANK YOU