# Work Plan (2026-2028)
# INTOSAI Working Group on
# <u>Fight Against Corruption and Money Laundering</u>

## <u>Introduction:</u>

The INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML) was established to address the growing need for coordinated audit in the global fight against corruption and money laundering. Its establishment was officially approved during the XIX INCOSAI, held in Mexico in 2007.

The Working Group was initially started with limited membership and gradually expanded to include today's 38 Supreme Audit Institutions (SAIs) around the world, united by a shared vision to combat corruption and address money laundering by promoting international cooperation, sharing experiences, and developing professional practices in this Domain.

Since its formation, the Working Group has played a pivotal role within INTOSAI by developing specialized audit methodologies for detecting corruption and combating money laundering, through the issuance of specialized guidelines, exchanging best practices, publishing periodic newsletters, and organizing advanced training programs. This has strengthened the capacities of SAIs in addressing these challenges.

The Working Group is also committed to keeping pace with the latest audit developments, particularly with the vast spread of modern technologies that have introduced new challenges in detecting and combating these crimes. It provides a platform for coordinating efforts and enhancing communication among member SAIs to develop their audit capacities and ensure integrity and transparency on an international level.

The work of the INTOSAI WGFACML is aligned with INTOSAI's 2023–2028 Strategic Plan, which emphasizes the development of professional standards, institutional capacity building, international cooperation, and maximizing INTOSAI's impact.

The activities of the INTOSAI Working Group on Fight Against Corruption and Money Laundering fall under the INTOSAI GOAL 3 : Encourage Collaboration among SAIs through Knowledge Sharing, under the leadership of the Knowledge Sharing and Knowledge Services Committee (KSC).

## Vision

To become 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

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 Work 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 working 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 WG 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 Working Group member SAIs in addition to the WG Secretariat. This ensures the practical needs are met, institutional and professional capacities of members are strengthened, and supports the WG 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.

## 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.

### Finalizing the Development of the Following Ongoing Guidelines:

1- Auditing Anti-Corruption Risk Management.
2- The Audit of Whistleblowers Systems.
3- Fighting Against Money Laundering.
4- Public-Private Partnership Projects.
5- The extent to which INTOSAI's member SAIs comply with the implementation of their international commitments to the United Nations Convention against Corruption (UNCAC), and the resolutions of Conferences of States Parties to the Convention.
6- Corruption detection, including investigation/audit techniques, tools, resources, and evidence gathering.
7- The Audit of national system of prevention and fight against corruption.

### 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:

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.

### Objective 2/1

Conduct a systematic survey to determine the actual training needs of SAI personnel 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.

### Objective 2/2

1- Hold training courses and scientific lectures in areas relevant to the group's activity based on the outcomes of the survey (Objective 2/1).
2- Cooperation with U-INTOSAI for Providing training Programs 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.

3- 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.
4- Training program on audit methodologies in the field of fraud in public policies and programs.
5- Conducting webinars in collaboration with SAIs (inside or outside the WG) to share best practices in relevant audit processes.

# 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.

## 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.

## 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. <u>The composition of the evaluation committee will be as follows:</u>

- 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.

## Objective 3/4:

Updating the Working Group's online database on its website with the latest best practices, training materials, working papers, research, and all group activities.

## Objective 3/5

<u>Sharing best practices and experiences of SAIs related to:</u>

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.

## Annex1

## Implementation Schedule of Objective and their responsibilities

| Implementation Timeline | Implementation Responsibility | Sub-Objective | Sub-Objective No. | Pillar: | Pillar No. |
|---|---|---|---|---|---|
| 2026-2028 | **Working Group Secretariat:** Coordination and technical support.<br>**member SAIs:** Participation in project teams for all sub-Objectives.<br>**SAI Egypt:** Leading the project team responsible for developing the guideline on "The role of SAIs, civil society, private sector, and social networks in supporting anti-corruption efforts and promoting sustainable public awareness."<br>**SAI Brazil: (Annex 2)** Leading the project team responsible for developing the guideline on "Auditing fraud in public policies and programs, with a particular focus on social programs and policies aimed at reducing inequality" | **Developing Guidelines** | **1/1** | Enhancing cooperation between 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. | **1** |
| | **Working Group Secretariat** Develop a research-based working paper on:<br><br>the Use of Cryptocurrencies in Money Laundering and Terrorism Financing. | **Develop a research-based working paper** | **1\2** | | |

| Impleme ntation Timeline | Implementation Responsibility | Sub-Objective | Sub-Obje ctive No. | Pillar: | Pillar No. |
|---|---|---|---|---|---|
| | | | | | |
| | **SAI Thailand: (Annex 3)** Leading the project team responsible for 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. Proposed list of Guidelines to be studied: <br><br> • GUID 5250: Audit of Public Debt <br> • GUID 5260: Governance of Public Assets <br> • GUID 5270: Audit of Corruption Prevention <br> • GUID 5280: Audit of Public Procurement <br> • GUID 9020: Evaluation of Public Policy <br> • Guideline on the Audit of Corruption Prevention in Public Procurement <br> • Guideline on Stolen Asset Recovery <br><br> (Additional relevant guidelines to address the corruption risks associated with digitalization, debt management, migration | Promoting the implement ation of existing guidelines | 1\3 | | |

| Impleme ntation Timeline | Implementation Responsibility | Sub- Objective | Sub- Obje ctive No. | Pillar: | Pillar No. |
|---|---|---|---|---|---|
| | programs, and inequality may also be considered for inclusion.) | | | | |
| 2026- 2028 | **Working Group Secretariat**: Conduct a survey to determine the actual training needs of SAI personnel, aiming to design training programs and scientific lectures in areas related to the group's activity based on the outcomes of the survey. **member SAIs:** Responding to the survey and providing feedback on the plan, as well as sharing the available training materials to contribute to the preparation of the collective training content. | Determine the training needs | 2/1 | 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. | 2 |

| Impleme ntation Timeline | Implementation Responsibility | Sub-Objective | Sub-Obje ctive No. | Pillar: | Pillar No. |
|---|---|---|---|---|---|
| | Cooperation with U-INTOSAI: for providing training Programs on:<br><br>• Digital and forensic auditing, including the use of AI and big data analytics to detect hidden patterns and financial anomalies.<br>• Application of AML red flag typologies, particularly in procurement, subsidies, and public investment audits.<br><br>**Working Group Secretariat**: Conduct A training program on "Conducting focus audits of issues related to the fight against corruption and money laundering"<br><br>**SAI Brazil:**<br><br>- Leading the project team responsible for conducting a training program on audit methodologies in the field of fraud in public policies and programs.<br>- Conducting webinars in collaboration with SAIs such as Australia's ANAO, the US Government Accountability Office | Conducting A training program | **2/2** | | |

| Impleme ntation Timeline | Implementation Responsibility | Sub-Objective | Sub-Obje ctive No. | Pillar: | Pillar No. |
|---|---|---|---|---|---|
| | (GAO), and the UK National Audit Office (NAO) to share their best practices in relevant audit operations | | | | |
| | **Working Group Secretariat**: Issuing & Publishing periodic WGFACML Newsletters.<br><br>**member SAIs:** Providing their contributions to the newsletter | Publishing & Issuing periodic WGFAC ML Newslette rs | 3/1 | 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. | 3 |
| | **Working Group Secretariat** :Upload descriptive materials related to the Working Group's guidelines to the Working Group's website and launch a podcast, that will be hosted on the group's website. | - Upload descripti ve materials related to the Working Group's guideline s to the Working Group's website.<br>- Launch a podcast devoted to anti-corruptio n in one of INTOSA | 3/2 | | |

| Implementation Timeline | Implementation Responsibility | Sub-Objective | Sub-Obje ctive No. | Pillar: | Pillar No. |
|---|---|---|---|---|---|
| | | I's working language s. | | | |
| | **Working Group Secretariat:** Organize the scientific contest.<br><br>**Member SAIs:** Submitting their entries to the contest and expressing their desire to join the evaluation committee. | Organize the scientific contest | **3/3** | | |
| | **Working Group Secretariat:** Updating the Working Group's database<br><br> **Member SAIs:** Sharing best practices and experiences in relevant fields. | Updating the Working Group's online database | **3/4** | | |
| | **Working Group Secretariat:** Coordination and technical support.<br><br>- **SAI Thailand:** Leading the project team responsible for formalizing and disseminating best practices as follow:<br>- identified in the evaluation project ("Promoting the implementation of existing guidelines" described above) | Sharing best practices and experienc es of SAIs | **3/5** | | |

| Impleme ntation Timeline | Implementation Responsibility | Sub- Objective | Sub- Obje ctive No. | Pillar: | Pillar No. |
|---|---|---|---|---|---|
| | - Innovative practices to improve audit transparency and citizen engagement.<br><br>**Member SAIs:** Submitting their contributions and expressing their desire to join project teams. | | | | |

# Annex 2

## Proposed Timeline by SAI Brazil for the Development of the guideline on "Auditing fraud in public policies and programs, with a particular focus on social programs and policies aimed at reducing inequality"

| Activity | Procedure | Start Date | End Date |
|---|---|---|---|
| **1** | **Knowledge Sharing Activities** | | |
| | • Reach out to the SAIs of Australia, the United States, and the United Kingdom to extend an invitation for them to share their experiences and best practices in dedicated workshops. Additionally, gather their recommendations on institutions capable of offering training programs and request access to the guidelines or frameworks they use to support audits focused on fraud risks | Aug2025 | Apr2026 |
| | • Identify other SAIs within the WGFACML network that have expertise in auditing fraud risks in public programs, along with the specific guidelines or frameworks they employ in these audits | Aug2025 | Jun2026 |
| | • Organize webinars where selected SAIs can present their experiences and best practices in conducting fraud audits, fostering knowledge-sharing and capacity-building among WGFACML members | Feb2026 | Nov2026 |

| Activity | Procedure | Start Date | End Date |
|---|---|---|---|
| 2 | **Training Programs and Workshops** | | |
| | • Identify potential institutions capable of delivering specialized training programs focused on auditing fraud risks in public policies and programs | Feb2026 | Jun2026 |
| | • Define the scope and content of the training programs, ensuring they address key methodologies and approaches for conducting fraud audits, with particular emphasis on public policies and programs targeting social issues. | Jun2026 | Oct2026 |
| | • Conduct comprehensive training sessions designed to equip participants with the necessary skills and knowledge to effectively audit fraud risks in public policies and programs, particularly those addressing social issues | Aug2026 | Jun2027 |
| 3 | **Guideline Development** | | |
| | • Assess the necessity of developing a new guideline based on the quality, comprehensiveness and relevance of the existing materials gathered from the Supreme Audit Institutions (SAIs) that have experience in auditing fraud risks in public policies and programs. | May2026 | Oct2026 |

# Annex 3

# Proposed Timeline by SAI Thailand for the Development of a Practical Guide on "the Extent of SAIs' Implementation of some Guidelines in the Field of Fighting Corruption".

**Proposed 2-Year Timeline**

| Phase | Activity | Timeline |
|---|---|---|
| Phase 1: Preparation & Sub-Group Formation | Establish sub-group, define methodology, finalize data collection tools | Months 1–3 |
| Phase 2: Study, Data Collection & Initial Analysis | Study existing guidelines, conduct surveys, interviews, case study collection, and preliminary analysis | Months 4–15 |
| Phase 3: Finalization & Reporting | Consolidate findings, prepare final report, and recommendations. | Months 16–21 |
| Phase 2: Presentation & Dissemination | Present results at the WGFACML Annual Meeting, and publish online resources | Months 22–24 |