
 <p>WGFACML</p>	INTOSAI Working Group on Fight Against Corruption and Money Laundering
	Draft Work Plan (2023-2025)

❖ Introduction:

- The establishment of the Working Group on Fight Against Corruption and Money Laundering (WGFACML) was adopted in the INCOSAI XIX held in Mexico 2007.
- The Working Group is currently composed of 34 member SAIs.
- The Working Group sought, since its inception in the INCOSAI 2007, to contribute to the development of the audit process performed by INTOSAI member SAIs, with regards to the role entrusted to it in the field of fighting corruption and money laundering, in addition to the role assigned to it in recent years concerning monitoring and auditing the implementation of Sustainable Development Goals in accordance to UN 2030 Agenda.
- For emphasizing the importance of this role, the INTOSAI Strategic Plan (2023-2028) included comprehensive priorities for defining its goals in the coming years which included contributing to the follow-up and review of the Sustainable Development Goals within the context of each country's endeavors to achieve aspects of sustainable development as well as the individual legislative mandate of SAIs and ensuring support to Supreme Audit Institutions by achieving effective development and coordination between standard's setting and the ability to develop and share knowledge.

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❖ **The Draft Work Plan (2023-2025) Proposed by the Working Group on Fight Against Corruption and Money Laundering:**

In consistence with the WGFACML goals and with the purpose of its establishment, the Working Group's Secretariat prepared a draft for the new Work Plan (2023 – 2025) based on the context of the WG's vision, mission, and the outlining framework of the INTOSAI Strategic Plan (2023 - 2028) as well as within the context of work novelties in the field of audit work at present.

New themes have been proposed for development as guidelines and working papers for the benefit of the whole INTOSAI community. In addition, there are some ongoing goals from the WG Work Plan (2020 -2022) that are included in the new work plan to be finalized.

❖ **Vision:**

Enhance SAIs' capabilities to face challenges in the field of fighting corruption and money laundering with a view to promoting good governance for the benefit of public prosperity.

❖ **Mission**

The WGFACML supports SAIs' anti-corruption efforts and their strive 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 other INTOSAI working groups or external organizations to prevent, detect, and fight against corruption and money laundering



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❖ The Outlining Framework of the Work Plan Goals is as follows:

The INTOSAI WGFACML Work Plan (2023 - 2025) consists of three main goals and their objectives:

Goals of the Work Plan (2023-2025):

Goal 1:

Co-operation between SAIs to develop and finalize a set of professional pronouncements that aims to strengthen the INTOSAI Framework for Professional Pronouncements IFPP to promote audit work performed by the Supreme Audit Institutions and develop their capacities to perform their mandates in a way that enhances and supports the efficiency, effectiveness and transparency of government administration.

Objective 1:

Developing New Guidelines on the Following Themes:

- 1- 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.
- 2- Corruption detection including investigative/audit techniques, tools and resources, and evidence gathering.
- 3- The audit of national system of prevention and fight against corruption.



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Finalizing the Development of the Following Ongoing Guidelines:

- 1- Auditing Anti-Corruption Risk Management.
- 2- Whistle Blowers.
- 3- Fighting Against Money Laundering.
- 4- Public Private Partnership Projects.

Objective 2:

- Developing a Working Paper as a Research Project on:
 - Money laundering operations and how to fight them.
 - The legislative, regulatory and administrative framework for cooperation between SAIs and other stakeholders entitled to fight against corruption and money laundering.

❖ **Goal 2:**

Promote Building Capacities to SAIs professionals in the field of fighting Corruption as well as fighting money laundering

Objective 1:

Identify training needs among SAIs regarding issues related to fight against corruption and money laundering, with prioritizing requirements of capacities development within the process of preparing a set of training programs in accordance with said needs.

Objective 2:

- Activate international cooperation between WGFAFML and International Agencies that the WG has already identified in the field of fighting corruption and money laundering, and identify other partnerships such as: FATF, MENA FATF, Egmont Group, UN, IACA, World Bank and other bodies concerned with



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combating corruption and money laundering, and identify other agencies/ sectors willing to provide their resources in the capacity building of SAIs professionals in corruption and money laundering field

- Forge a formal agreement or memorandum of understanding with the identified International Agencies to set in motion cooperation between these agencies and WGFACML.

Objective 3:

- Conduct training programs and workshops in collaboration with the INTOSAI Development Initiative (IDI) and in cooperation with various SAIs using the material of the adopted Guidelines issued by the WGFACML.
- Cooperation with INTOSAI Digital University (U INTOSAI) to provide more courses and training programs on Fight Against Corruption and Money Laundering on its official website.

Some suggested examples in this regard are:

- a seminar/or one-day training on the topic “Cooperation of national and international bodies in fight against corruption and money laundering when the country receives macro-financial assistance”
- awareness workshops be organized to impart knowledge regarding latest modes adopted by money launders and corrupt elements.
- Conduct training courses regarding the global standards on corruption and money laundering
- Conduct training courses and workshops related to Information System (IS audits), as the detection of corruption has now become easier with the development of new technologies. One of the effective tools to detect frauds using the technology is Benford Law.



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❖ **Goal 3:**

Sharing best practices and experiences of SAIs in the field of fighting corruption and money laundering:

Objective 1:

Issuing WGFACML Newsletters to publish the WG goals and to learn about its activities with including the following:

- SAIs' publications in the field of fighting corruption and money laundering as well as issues related to this field.
- News that WG member SAIs wish to publish regarding their activities or participations locally or internationally.
- News will be collected from related bodies in the field of fighting corruption and money laundering

Objective 2:

- Cooperate with the INTOSAI Digital University (U INTOSAI) and use the features available on its official website such as podcasts and platforms to introduce the working group as well as the member SAIs of the working group and to share the best practices and experiences of the SAIs as well as the results achieved by them in the field of fighting corruption and money laundering.

For example:

- Recording the descriptive materials on the WGFACML Guidelines and uploading them to the U-INTOSAI platform.
- Launching a podcast devoted to the anti-corruption issue in one of the INTOSAI languages and allocating it on the U-INTOSAI platform.



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Objective 3:

- Conducting a scientific contest every three years, starting from 2023, coinciding with the start of the work plan. Evaluation is to be carried out by two SAIs within those members of the working group other than the SAI editing or translating the paper.

The proposal for the contest is to be as follows:

- A competition for editing a scientific paper (not exceeding 10 pages) on a topic in the field of fighting corruption and money laundering, to be determined every three years.

This competition will have 3 prizes (first: 300 euros – second: 200 euros – third: 100 euros).

- A competition for translating an article, research or working paper into English in the field of fighting corruption and money laundering.

This competition will have two prizes each of 200 euros, provided that the SAI/SAIs evaluating that paper should be from those speaking the original language of the translated research.

Objective 4:

Constantly updating the Working Group database that has been set up on the Working Group's website with recent best practices, training materials, working papers and researches .



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Objective 5:

Discuss possible cooperation activities with the INTOSAI Global Expert Team (IGET)* to exchange experiences and best practices in the field of fighting corruption and money laundering.

Objective 6:

Sharing best practices and experiences of SAIs related to (self-reporting) and (citizen reporting) in relation to cases of fighting corruption and money laundering.

*** Brief about INTOSAI Global Expert Team (IGET):**

It was formed in 2020 and acts on behalf of the INTOSAI to help execute the implementation of the Memorandum of Understanding signed in 2019 between INTOSAI and the United Nations Office on Drugs and Crime (UNODC) for promoting the collaboration between both parties. IGET is composed of eight members that fairly represent both geographical distribution of INTOSAI regions and SAIs' recent remarkable works and programs that aim at promoting ethics and integrity and fighting corruption. The team is led by SAI UAE with SAI Ecuador being the vice-team leader. The team's membership includes the SAIs of Austria, Egypt, Hungary, Italy, Portugal, Russian Federation and the UNODC representatives.