Annex1

Implementation Schedule of Objective and their responsibilities

Impleme ntation Timeline	Implementation Responsibility	Sub- Objective	Sub- Obje ctive No.	Pillar:	Pillar No.
2026-2028	**Working Group Secretariat:** Coordination and technical support. **member SAIs:** Participation in project teams for all sub-Objectives. **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." **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: 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: • GUID 5250: Audit of Public Debt • GUID 5260: Governance of Public Assets • GUID 5270: Audit of Corruption Prevention • GUID 5280: Audit of Public Procurement • GUID 9020: Evaluation of Public Policy • Guideline on the Audit of Corruption Prevention in Public Procurement • Guideline on Stolen Asset Recovery (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: • 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. **Working Group Secretariat**: Conduct A training program on "Conducting focus audits of issues related to the fight against corruption and money laundering" **SAI Brazil:** - Leading the project team responsible for conducting a training program on audit methodologies in the field of fraud in public policies and programs. - Conducting webinars in collaboration with SAIs such as Australia's ANAO,	Conducting A training program	**2/2**		

Impleme ntation Timeline	Implementation Responsibility	Sub-Objective	Sub-Obje ctive No.	Pillar:	Pillar No.
	the US Government Accountability Office (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. **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	**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. - Launch a podcast devoted to anti-corruptio n in one	**3/2**		

Impleme ntation Timeline	Implementation Responsibility	Sub-Objective	Sub-Obje ctive No.	Pillar:	Pillar No.
		of INTOSAI's working languages.		international levels.	
	Working Group Secretariat: Organize the scientific contest. **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 **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. - **SAI Thailand:** Leading the project team responsible for formalizing and disseminating best practices as follow: - identified in the evaluation project ("Promoting the implementation of existing guidelines" described above)	Sharing best practices and experiences 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. **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	Aug2025	Apr2026

Activity	Procedure	Start Date	End Date
	they use to support audits focused on fraud risks		
	• 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
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	Aug2026	Jun2027

Activity	Procedure	Start Date	End Date
	knowledge to effectively audit fraud risks in public policies and programs, particularly those addressing social issues		
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	Activity	Timeline
Phase 2: Presentation & Dissemination	Present results at the WGFACML Annual Meeting, and publish online resources	Months 22–24