



**G20**  
INDONESIA  
2022

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# Accountability Report 2022

G20 Anti-Corruption Working Group



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## Acronyms and Abbreviations

ABF	: Australian Border Force
ACE	: Automated Commercial Environment, United States
ACIC	: Australian Criminal Intelligence Commission
ACLEI	: Australian Commission for Law Enforcement Integrity
ACU	: Southern African Customs Union
ACV	: (Corruption Prevention Contact Person), Germany
AEO	: Authorized Economic Operator, The Republic of Korea
AFIP	: Administración Federal de Ingresos Públicos (Federal Administration of Public Revenues), Argentina
AFP	: Australia Federal Police
ASAIN	: Assessoria de Relacoes Internacionais (International Relations Office), Brazil
ATA Carnet	: Admission Temporaire/Temporary Admission Carnet
ATLAS	: Automted Tariff and Local Customs Clearance System, Germany
BİLGE	: BİLgisayarlı Gümrük Etkinlikleri (Customs Transactions with Computer), Türkiye
CAPSIA	: Cámara Argentina de Prestadores de Servicios Internacionales Aeroexpresos (Customs-Argentine Chamber of International Air Express Service Providers Working Table), Argentina
CBIC	: Central Board of Indirect Taxes and Customs, India
CBP	: Customs and Border Protection, The United States
CCDI	: Central Commission for Discipline Inspection, China
CEISA	: Customs-Excise Information System and Automation, Indonesia
CEPOL	: College Européen de Police (Agency for Law Enforcement Training), The European Union
CFR	: Codes of Federal Regulations, The United States
CITAC	: Customs Intelligence, Targeting and Analyzing Center, Indonesia
COAC	: Commercial Customs Operations Advisory Committee, The United States
CPGRAMS	: Central Public Grievance Redress and Monitoring System, India
Delta	: Dédouanement en Ligne par Transmission Automatisée (Customs Clearance System), France
DGCE	: Directorate General of Customs and Excise, Indonesia

DGoV	: Directorate General of Valuation, India
ENI	: European Neighborhood Instrument, The European Union
FOIA	: Freedom of Information Act, The United States
FRC	: Financial Risk Criteria and Standards, Spain
FRS	: Fraud Risk Scenario, Indonesia
GG	: Grundgesetz/Constitution, Germany
HMRC	: His Majesty's Revenue and Customs, The United Kingdom
I&AC	: Integrity and Anti-Corruption, South Africa
ICT	: Information and Communications Technology
IPA II	: The Instrument for Pre-accession Assistance, The European Union
J5	: Joint Chiefs of Global Tax Enforcement
JIC	: Joint Intake Center, The United States
KCS	: Korea Customs Service, The Republic Korea
MoF	: Ministry of Finance, Indonesia
Nazaha	: Oversight and Anti-Corruption Authority, Saudi Arabia
NCS	: National Commission of Supervision, China
NLE	: National Logistic Ecosystem, Indonesia
NTC	: National Targeting Center, The United States
OECD WGB	: Organisation for Economic Co-operation and Development Working Group on Bribery
OPR	: Office of Professional Responsibility, The United States
OTELLO	: Online Tax Refund at Exit: Light Lane Optimization, Italy
PNI	: United Nations Crime Prevention and Criminal Justice Programme Network
RFB	: Receita Federal do Brasil (Special Departement of Federal Revenue), Brazil
RKC	: Revised Kyoto Convention
RMS	: Risk Management System, India
SAI	: Supreme Audit Institution
SARC	: Service d'Analyse de Risque et de Ciblage (Centralized Risk Analysis and Targeting Center), France
SARS	: South African Revenue Services
SAT	: Sistem Administrasi Pajak (Tax Administration Service), Indonesia

SFP	: (Ministry of Public Administration), Mexico
SIA	: Sport Integrity Australia
SIGMA	: Servicio de Investigación Global del Mercado de Apuestas (Sports Betting Alert System), Spain
SIM	: Sistemático informático Malvina (Malvina Information System), Argentina
SIPUMA	: Sistem Aplikasi Pengaduan Masyarakat (Public Complaint Handling Application System), Indonesia
STAN	: Sekolah Tinggi Akuntansi Negara (State College of Accountancy), Indonesia
SUDenu	: Sistema Único de Denuncias (Single Complaints System), Argentina
TFA	: Trade Facilitation Agreement
TFMICs	: Trade Facilitation Program in Middle Income Countries, Brazil
UCC	: Union Customs Code
UKI	: Unit Kepatuhan Internal (Internal Compliance Unit), Indonesia
UNI-PASS	: Unified, Universal, Unique – Pass (Electronic Customs Clearance System), The Republic of Korea
VUCE	: Ventanilla Única de Comercio Exterior (Foreign Trade Single Window), Argentina
WiSE	: Whistle Blowing System, Indonesia
ZATCA	: Zakat, Tax and Customs Authority, Saudi Arabia



# 1. Executive Summary

Since the first meeting of the G20 Anti-Corruption Working Group (ACWG) was held in 2011, the Group has made commitments and adopted high-level principles aimed at countering corruption through prevention, criminalization and law enforcement, international cooperation and asset recovery. A priority of the G20 ACWG is to effectively implement these commitments and principles. Reporting on progress made and preparing accountability reports ensures that the Group holds itself accountable to the commitments it has made.

The G20 ACWG Action Plan 2022-2024 directs the Group to make “better use of the reformed, thematic approach to the annual Accountability Report, developed under the Saudi G20 Presidency, as a tool for self-assessing the record of implementation made by G20 countries against specific sets of High-Level Principles and other G20 anti-corruption commitments, to encourage mutual learning of respective good practices and identify ways to improve their implementation, in accordance with our domestic laws and taking into account our countries’ frameworks.”

The 2022 Accountability Report focuses on the efforts of the Group to [counter corruption in customs](#) and [tackle corruption in sport](#). These two areas, which involve complex and cross-agency efforts, were selected to reflect current global anti-corruption issues. They also require extensive internal coordination and information gathering to provide a full-scale review of the G20 ACWG's work in those areas.

## A. Countering Corruption in Customs

In the area of countering corruption in customs, G20 countries have taken a number of positive steps to date. These include the adoption of legal measures to enable customs administrations to operate in accordance with a risk-based integrity strategy that is well-integrated within the national anti-corruption framework, provide adequate resources to the customs integrity strategy, build a culture of integrity through transparent internal decision making, raise awareness of integrity-related issues, and encourage training activities.

A number of actions have been taken to improve compliance by G20 countries that have ratified international standards and recommendations on customs-related issues, particularly those that relate to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO). These actions include developing nationwide Time Release Studies (TRS) and procedures in accordance with the WCO policy recommendations. In addition, some members are also taking into account the revised Kyoto Convention as standards to promote trade facilitation and effective controls. The G20 countries that are also members of the European Union (EU) are also bound by European Customs Law and other EU requirements.

Furthermore, several steps have been taken to enhance strategies to prevent, detect and reduce corruption in customs, for example, through implementing appropriate monitoring and control mechanisms, such as internal and external auditing. These steps include appointing dedicated units to monitor internal governance, developing risk management assessments and annual evaluations, and developing fraud risk management programs within customs administrations.

While significant progress has been made, G20 countries have enumerated a number of remaining challenges, the most salient of which include:

1. Lack of resources allocated to the customs administrations in some G20 countries, including human and financial resources.
2. Limited efforts to date in mapping the potential risks of corruption in customs related to organized crime and money laundering.

The nexus between corruption in customs and organized crime and money laundering is not included in the 2017 High Level Principles on Countering Corruption in Customs. However, given the importance of the issue, G20 countries may consider developing research, measurement and assessment, and monitoring trends, typologies and reports with a view to gaining a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

## **B. Tackling Corruption in Sports**

Tackling corruption in sport is a stated priority of the G20 ACWG, as highlighted by the adoption of the High-Level Principles on Tackling Corruption in Sport in October 2021. The G20 ACWG has leveraged existing national and international anti-corruption frameworks, in particular the United Nations Convention against Corruption (UNCAC), to effectively promote, develop and implement anti-corruption measures in the sports sector.

Tackling corruption both on and off the field of play is still an emerging issue of concern for criminal justice authorities in G20 countries, and has attracted an increasing level of attention and resources.

Measures taken by the G20 countries to tackle the complexity of sport-specific forms of corruption include the development of specific anti-corruption legislation, such as laws which address competition manipulation and illegal betting, and the establishment of multi stakeholder approaches involving the public and private sector to enhance coordination and cooperation. A notable trend that has been observed is the creation of specialized bodies or mechanisms to comprehensively tackle wrongdoing in sport. The G20 has also taken a strong interest in the governance of sports organizations, and regulations have been introduced to ensure that the autonomy of sport is not abused by those looking to exploit it for illicit gain.

To further enhance the application of the G20 High-Level Principles on Tackling Corruption in Sport, and implement the commitments that have been made, G20 members may wish to consider:

1. Potential areas for future work, including the continued inclusion of corruption in sport on the agenda of the G20 ACWG so as to permit the exchange of information and sharing of good practices;
2. Developing comprehensive policies on anti-corruption in sport based on an assessment of the corruption risks faced, including those related to the organization of major sports events, involvement of organized crime in sport, competition

manipulation, illegal betting and those that negatively affect children, young athletes and other vulnerable groups;

3. Establishing a domestic specialized body or bodies with clear responsibility for the prevention, detection, investigation and sanctioning of corruption in sport, while ensuring that the necessary independence, training and resources required to effectively carry out these functions will be available;
4. Supporting programmes, projects, task forces, expert groups and existing initiatives at the national, regional and global levels that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers, policymakers and sports organizations;
5. Publishing the reports of existing specialized bodies that tackle corruption in sport in order to increase awareness of how they function, and to identify and share good practices;
6. Facilitating the collection of data on corruption in sport to enable evidence-based policy-making, including information on adjudicated cases, and the effectiveness of existing mechanisms and networks for information exchange and the promotion of cooperation.

Tackling the challenges posed by corruption in sport using identified risks, evidence and good practices will require significant political commitment, cooperation and coordination, and the effective implementation of agreed measures by G20 members.

## Key Recommendations and Way Forward

A key function of the approach taken in the Accountability Report this year is to facilitate the identification of potential future work by the G20 ACWG in the areas of countering corruption in customs and tackling corruption in sports. Based on the analysis, potential areas for future work include:

1. Continuing to implement the 2017 [High Level Principles on Countering Corruption in Customs](#) and the 2021 [High-Level Principles on Tackling Corruption in Sport](#);
2. Enhancing the implementation of relevant national and international legal and regulatory frameworks to address corruption in customs and sports;
3. Strengthening cooperation between government, law enforcement and judicial authorities, private sector, civil society, academia, and other relevant stakeholders to combat corruption in customs and sports;
4. Promoting the use of innovative measures and technologies which help build the capacities of relevant authorities and sports organizations to prevent and combat corruption in customs and sports.

## 2. Introduction

Corruption has a disproportionate impact on the poor and most vulnerable, increasing the costs of and reducing access to public services, and worsening environmental degradation. With less than a decade to achieve the 2030 Agenda for Sustainable Development, G20 countries must find more immediate and comprehensive sustainable development solutions that will balance the need for global industrialization with human development. It is a daunting task, but it is achievable.

Change begins in each country as well as collectively. In this regard, the G20 should engage in collective action to understand and tackle corruption in all its forms towards the achievement of the 2030 Agenda for Sustainable Development.

The Indonesian Presidency, following the path started during the 2020 Saudi Presidency, recognizes that the G20 ACWG Accountability Report is a key element for the Group to analyze and evaluate the progress made in implementing the G20's anti-corruption commitments. This year, the Accountability Report provides a more detailed overview of progress made and challenges faced by G20 countries in selected areas addressed by the ACWG, instead of pursuing a general and broader overview across all of the topics covered by the Group.

This approach is in line with the request from the Group to focus on the effectiveness of the measures taken by G20 countries in meeting their commitments, as reflected in the High-Level Principles (HLPs) and other G20 anti-corruption commitments endorsed by G20 leaders, with the aim of being as compliant as possible with the agreed commitments.

The G20 ACWG has agreed that enhanced efforts are needed to address challenges, and emerging difficulties in implementing our previous joint commitments and obligations under the existing international anti-corruption architecture, particularly those enshrined in the UNCAC. Thus, the Group will strive to facilitate the implementation of existing G20 commitments and develop further action without duplicating work undertaken elsewhere.

Corruption manifests itself in different areas. The G20 ACWG has acknowledged the need to enhance anti-corruption efforts in areas that are especially vulnerable to corruption. This acknowledgment has been translated into a number of commitments by the Group.

The Indonesian Presidency recognizes the importance of the G20 ACWG tackling the threats that corruption poses to the integrity of customs and sport, and will continue to increase the Group's efforts to strengthen both the anti-corruption legal and policy frameworks, as well as to promote the role of the private sector and civil society, while maintaining high integrity, accountability, and transparency standards.

In developing this Accountability Report, the G20 ACWG members' responses to the 2022 self-assessment questionnaire, which focuses on countering corruption in customs and tackling corruption in sports in recent years, have been taken into account. Ensuring implementation of prior commitments remains a key priority for the Group as well as ensuring progress towards the agreed commitments in the G20 Anti-Corruption Action Plan 2022-2024.

### 3. Key Achievements of the G20 ACWG in 2022

This section presents an overview of the G20 ACWG's key achievements in 2022 based on the G20 Anti-Corruption Action Plan 2022-2024.

#### A. G20 High-Level Principles on Enhancing the Role of Auditing in Tackling Corruption

Auditing plays an important role in contributing to the fight against corruption. It assists institutions in better ensuring integrity, accountability, and transparency, particularly in sound financial management of public affairs and public property, as well as the efficient use of public resources. Therefore, the Group has endorsed the G20 High Level Principles on Enhancing the Role of Auditing in Tackling Corruption, which elaborates on key principles that highlight the importance of auditing to help detect corruption and the role of auditors and Supreme Audit Institutions (SAIs) in preventing corruption. Leading by example, G20 countries can apply these principles in accordance with the fundamental principles of domestic frameworks and legal systems, and as guidance to enhance and complement existing anti-corruption commitments.

#### B. G20 ACWG Compendium on Public Participation and Anti-Corruption Education Programmes

Collaboration between government and the public contributes to the greater effectiveness of anti-corruption efforts. In addition, education continues to be an important topic for discussion within the G20 ACWG, particularly in relation to sustainable improvement of the quality of anti-corruption education programmes and the involvement of students and youth at all educational levels. The G20 ACWG Compendium provides an overview of the current legal framework governing public participation and education on ethics, integrity, and anti-corruption; good practices on public participation and anti-corruption education, including integration of ethics, integrity and anti-corruption values into learning and education programmes; the use of Information and Communications Technology (ICT) to promote public participation; and noting anti-corruption education tools, including knowledge hubs. The Compendium also highlights the main challenges faced by G20 countries in encouraging public participation and delivering anti-corruption education programmes.

#### C. G20 ACWG Compendium on Supervisory Measures and Regulatory Framework for Legal Professionals to Mitigate Corruption-Related Money Laundering Risks

The Indonesian Presidency has collated information on national good practices and challenges facing G20 members in regulating and monitoring corruption-related money-laundering risks among legal professionals. The Compendium considers how G20 members establish and implement supervisory and regulatory frameworks to prevent and detect money laundering that involves legal professionals who are either unwittingly exploited by corrupt actors seeking to conceal the proceeds of crime or who actively facilitate corruption-related money laundering.

## **D. G20 ACWG Background Note on Mitigating Corruption Risks in Renewable Energy**

Growth in the renewable energy sector, with the massive funding that accompanies it, can create corruption risks. A strong risk-based approach is required to develop a government-wide strategy for promoting transparency and integrity and mitigating corruption risks in this sector. The Indonesian Presidency recognizes the need to raise awareness and develop a better understanding of the threats that corruption poses to renewable energy and, therefore, to energy transition. The Background Note focuses on how corruption risks in the renewable energy sector can be mitigated, and is aimed at helping to frame the G20 ACWG's future discussions and actions on this matter.

### **Cooperation with the B20, C20, L20, P20 and T20:**

Business and civil society play a critical role in preventing and detecting corruption, and the inclusion of engagement groups such as the B20 and C20 in the policy setting dialogue has enriched the outcomes obtained. Furthermore, the B20, C20, L20 and T20 were active participants in each of the three ACWG meetings held in 2022. Additionally, for the first time, P20 representatives attended some of the Group's meetings to present on the topic of parliamentary perspectives on the G20 ACWG agenda, with the goal of strengthening engagement and cooperation between the parliaments of G20 countries and other relevant international actors.



## 4. Overview of Progress in the Area of Countering Corruption in Customs and Tackling Corruption in Sport

### 4.1. Countering Corruption in Customs

#### 4.1.1. Background

This section contains information on good practices and challenges in the implementation of the G20 [High-Level Principles on Countering Corruption in Customs](#), and presents recommendations for the G20 ACWG on how to further enhance the G20 response to corruption in customs.

The 2030 Agenda for Sustainable Development recognizes international trade as an engine for economic development and poverty reduction through the promotion of specialization, competition, economies of scale and innovation. Trade and competition are powerful drivers of growth, resulting in increased living standards and job creation. The G20's growth strategies include reforms to facilitate trade by lowering costs, streamlining customs procedures, reducing unnecessary regulatory burdens, and strengthening trade-enabling services.

Customs officials have significant responsibilities for regulating cross-border trade, including collecting taxes, deterring illicit trade, controlling goods subject to prohibitions or restrictions, and contributing to economic competitiveness by facilitating trade. Ineffective and inefficient customs administration, whether caused by lac of resources, cumbersome customs procedures or corruption, can negatively impact the benefits of international trade, trust in government, as well as sound economic and public sector reforms.

In addition, the economic impact of COVID-19 has lasted longer than the health crisis itself. The continuity of trade during the pandemic was important for all economies, as nations still needed to import and export goods. The introduction of modern risk-based customs processes that balanced the need for compliance with customs law, on the one hand, and for trade facilitation, on the other, helped to ensure that essential goods reached their destinations on time, while maintaining compliance and allowing the clearance process to be conducted remotely and digitally.

Customs administrations play an essential role in facilitating global trade, reinforcing integrity in cross-border exchanges of goods and services, and in collecting public revenue. Preventing and combating corruption in customs is essential. Corruption can be combated effectively only as part of a comprehensive strategy that is adapted to national and local contexts.

Following the adoption of the [High-Level Principles on Countering Corruption in Customs](#) during Germany's Presidency in 2017, the Indonesian G20 Presidency requested G20 ACWG members to share information on the implementation of the principles by completing and returning a questionnaire that was designed and circulated by the Indonesian Presidency. The current report was developed based on the 21 responses that had been received per 15 September 2022.

Submissions were received from the following members of the Group containing relevant information on countering corruption in customs: Argentina, Australia, Brazil, China, European Union, France, Germany, India, Indonesia, Italy, Japan, Mexico, Netherlands, the Republic of

Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, the United Kingdom, and the United States.

The full text of the submissions received is available on the [G20 Anti-Corruption Resources website hosted by UNODC](#).

#### 4.1.2. Frameworks, Achievements and Good Practices

This section of the report highlights the G20 ACWG’s achievements, good practices, and challenges in relation to the implementation of the 2017 [High-Level Principles on Countering Corruption in Customs](#). The section is structured principle by principle and is followed by a concluding section summarizing the key recommendations arising out of the analysis.

**Principle 1:**

**“Leading by example”**

G20 Countries should ensure that customs administrations operate in accordance with a risk-based integrity strategy that, where applicable, is well-integrated with the national anti- corruption framework. G20 countries should also ensure that an adequate amount of resources is devoted to the implementation of customs’ integrity strategies, and that customs administrations management lead by example in the discharge of their official duties.

G20 countries should ensure that customs administrations build a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns.

**Table 1. Overview of responses relevant to the implementation of Principle 1**

Measures Undertaken	Number of G20 Countries
Integrity frameworks and such as policies, guidelines, procedures, code of conduct and public service ethic, risk assessment program <sup>1</sup>	19
Adequate resources allocated <sup>2</sup>	17
Build culture of integrity <sup>3</sup>	19

<sup>1</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Netherlands, Mexico, Russia, Saudi Arabia, South Africa, Spain, United Kingdom, United States.

<sup>2</sup> Argentina, Australia, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Netherlands, Mexico, Saudi Arabia, South Africa, Spain, United Kingdom, United States.

<sup>3</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Netherlands, Mexico, Russia, Saudi Arabia, South Africa, Spain, United Kingdom, United States.

Most G20 countries have established mechanisms that enable customs administrations to operate in accordance with a risk-based integrity strategy that is well integrated with the national anti-corruption framework. The available frameworks range from policies, guidelines, procedures, codes of conduct, public service ethics requirements, and integrity assessment tools for preventive and punitive measures.

A wide variety of mechanisms have been adopted by G20 countries to enable customs administrations to operate in accordance with their risk-based integrity strategies. These include integrity frameworks and policies, dedicated inspection and supervision units, risk assessment programs and guidelines, promoting digitalization of processes and services, and the undertaking of customs integrity perception surveys in cooperation with the WCO.

G20 countries have allocated an adequate amount of resources to the implementation of customs integrity strategies, to help ensure that customs administrations' management leads by example in the discharge of its official duties.

Several good practices were identified in terms of implementing customs integrity strategies, including the development of specific assessment surveys, risk management, and the appointment of dedicated persons or the establishment of dedicated units for such purposes. Germany, for example uses assessments as a tool to strengthen integrity and to determine the risk of corruption in all areas of customs administration operations. Similarly, the Netherlands also carries out integrity assessments. When incidents occur, law enforcement investigates and prosecutes. Lessons learned are communicated and applied. Furthermore, safeguards are implemented based on risk assessments that are conducted on systems, buildings, information, and employees.

As part of the effort to prevent corruption, Indonesia, through the Directorate General of Customs and Excise (DGCE), has applied the Three Lines of Defence concept, consisting of Management, the Internal Compliance Unit, and the Inspectorate General. The application of the concept includes the provision of training on preventing and eradicating corruption to high-level DGCE officials/employees, stakeholders, and service users. In the Republic of Korea, the Korea Customs Service (KCS) has established the Customs Border Targeting Centre as a dedicated unit to conduct integrated risk management using data from various channels, and to develop profiling and targeting criteria. In this way, both inbound and outbound deliveries are subject to risk assessment.

In South Africa, the South African Revenue Service (SARS) and the WCO conducted the country's first-ever Customs Perception Survey in 2021, the results of which will inform the WCO/SARS Customs Working Group. Based on the survey findings, several initiatives have already been undertaken. Due to the findings on the Code of Conduct & Ethics, the Code is currently being reviewed in accordance with WCO recommendations. A SARS Integrity and Anti-Corruption Framework has also been developed and approved.

Spain's risk-based integrity strategy for customs administration is in line with and part of the general framework of systems and mechanisms of control at the national and European Union levels. These control systems, in place for the entire Spanish public administration, use a multi-layered approach based on permanent internal and external control. In Argentina, the Customs Service, Federal Administration of Public Revenues (AFIP), has established an Integrity and Public Ethics Committee and an Executive Directorate of the Integrity and Public

Ethics Committee in order to develop a coherent and comprehensive integrity system, in accordance with the Regulations of the Integrity and Public Ethics Committee. In France, customs headquarters, process on a centralized basis all requests from customs officers who wish to leave the administration to take up positions in the private sector in order to assess whether this would involve a conflict of interest. In addition, a charter of ethics in customs was distributed to all customs officers in 2018 in order to re-assess customs officers' duties and declarative obligations.

A number of G20 countries have established dedicated supervision units or appointed dedicated contact persons: Germany has designated Corruption Prevention Contact Persons (ACV) in all customs departments; Indonesia has established offices of the Customs Internal Compliance Unit (UKI) throughout the country to maintain the integrity of customs officers; Italy has set up a special Transparency, Access, and Anti-Corruption Office in the Excise, Customs and Monopolies Agency; and Japan has appointed Customs Personnel Inspectors.

G20 countries have also implemented measures to ensure that customs administrations build a culture of integrity through transparent internal decision-making, integrity awareness-raising, training activities and an open organizational culture. A number of good practices in G20 countries are in place that help to ensure a culture of integrity, including the development of integrity assessments, conducting training and enhancing the use of ICT in promoting transparency. The WCO, for example, developed an Integrity Assessment Mission for Brazilian customs (Special Department of Federal Revenue (RFB)), which was carried out from November to December 2020, with the following objectives: 1) to assess the current integrity situation of the customs environment in which the RFB operates, 2) to identify areas and opportunities for further improvement, and 3) to provide strategic and technical advice and recommendations concerning integrity and anti-corruption.

### **Principle 2:**

#### **“Implementing appropriate integrity standards”**

G20 countries should set integrity standards for customs officials that encourage high standards of conduct, good governance, and adherence to public service values. Integrity standards should be established with a view to provide a clear basis for disciplinary, administrative, and criminal sanctions based on appropriate law enforcement processes.

India's Central Board of Indirect Taxes and Customs (CBIC) regularly provides training to its officers on integrity and vigilance-related issues at its dedicated National Academy of Customs, Indirect Taxes and Narcotics, and its Zonal Training Centers. In the United Kingdom, the UK Border Force operates an integrity programme, as well as an Anti-Corruption Intelligence Unit. This unit has instituted improvements to Border Force's response to integrity issues, and delivers updated policies and procedures. Separately, HM Revenue and Customs (HMRC) has a rolling prevention program that focuses on organizational learning and best practices so as to raise awareness of internal fraud and integrity issues. These are provided to all new starters, targeted at areas of concern, and are delivered face to face or via online presentations. In the United States in 2022, Customs and Border Protection (CBP) created an

accountability and transparency web page on its public-facing website where the public can find various types of information, including policies, press releases on critical cases, annual reports on investigative and accountability activity, and monthly statistics on employee arrests and cases that are related to corruption.

G20 countries<sup>4</sup> maintain high integrity standards, and have relevant strategies or action plans in place for custom officials that encourage high standards of conduct, good governance, and adherence to public service values. These standards include the development of codes of ethics, integrity programmes, integrity plans, and asset declarations, and provide a clear basis for disciplinary, administrative, and/or criminal sanctions based on appropriate law enforcement processes.

The integrity standards established by G20 countries include the principles of professional ethics, conflict of interest management, and prohibitions and restrictions applicable to all employees within the customs administration. Furthermore, G20 countries have taken steps to publish annual reports that compile key statistics on misconduct and corruption with the objective of enhancing the transparency of customs authorities' efforts to tackle corruption. In the United Kingdom, for example, the integrity standards that apply to customs officials are set out as part of the [Civil Service values](#), as well as HMRC's and Border Force's values. Integrity standards also feature in specific conduct policy within HMRC. Border Force has a code of ethics and a clear discipline and conduct policy. Additionally, within HMRC these standards are set out within conduct guidance for all HMRC staff known as the "Upholding Standards of Conduct" policy. This has been live since February 2020.

In the United States, CBP publishes an annual report with key statistics on misconduct and corruption. The purpose of this report is to increase transparency and awareness of CBP's efforts to prevent, detect, and investigate misconduct and corruption among CBP employees and to highlight examples of the breadth and depth of work the Office of Professional Responsibility (OPR) does on behalf of the entire CBP workforce. This report is publicly available.

### **Principle 3:**

#### **"Transparency"**

G20 Countries should ensure that its customs procedures are applied in a predictable, consistent and transparent manner, taking into account international standards and good practices. Appeal and administrative review mechanisms should be accessible for traders to challenge or seek review of customs-related determinations.

International customs administration standards have been ratified and adopted by most of the G20 member countries, including the Trade Facilitation Agreement of the World Trade Organization (WTO), the Kyoto Convention, and regional standards such as the EU's Union

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<sup>4</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Netherlands, Mexico, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, United States.

Customs Code (UCC), and the United States-Mexico-Canada agreement. The procedures have been applied in a predictable, consistent, and transparent manner.

Some good practices have been demonstrated by G20 countries. Argentina ratified the Trade Facilitation Agreement of the WTO in 2018, and previously ratified the Revised Kyoto Convention (RKC) in 2015, which consists of a revision and update of the International Convention on the Simplification and Harmonization of Customs Procedures. In Indonesia, the DGCE has issued regulations based on the WCO rules, with necessary adjustments to take account of Indonesian national law. DGCE also implemented the Kyoto Convention in 2006 with the objective of simplifying and harmonizing customs procedures. In addition, DGCE has implemented the 1967 Arusha Declaration and its revisions.

Saudi Arabia's customs procedures have been developed based on the WTO and WCO agreements to ensure clarity and transparency. Meanwhile, Indian Customs initiated the Turant Customs Programme in 2019 that instituted reforms to introduce faceless, contactless and paperless customs procedures. These reforms aim to usher in a more transparent and accountable customs administration so as to enhance ease of doing business and facilitate trade. In Spain, customs procedures are based on the EU's UCC and its implementing provisions. The UCC provides a comprehensive framework of customs rules and procedures in the EU customs territory that are adapted to modern trade realities and communication tools.

Regarding appeal and administrative review, a number of G20 countries have established effective frameworks that are accessible to individuals and entities.<sup>5</sup> G20 countries have demonstrated good practices in this area by developing appeal and review mechanisms and methods. For instance, the Indian Customs Act contains detailed provisions for judicial review and resolution of disputes by way of appeals and review. A citizen can lodge grievances with the public authorities on any subject related to service delivery 24/7 through the Central Public Grievance Redress and Monitoring System (CPGRAMS), a single portal connected to all of the ministries/departments of the Government of India and States. Meanwhile in Indonesia, DGCE regulations provide a method for exporters and importers to file objections with the DGCE, which can be done manually or in person.

In Italy, traders may participate in/request a review of customs decisions at two different stages: (i) before the adoption of the decision, and (ii) after the decision has been adopted, in accordance with article 22, paragraph 6 of the EU's UCC, which provides for a right to be heard. Except in exceptional cases that are expressly provided for, the Italian customs administration is obliged to inform the trader in advance of their intention to adopt an unfavorable decision and to allow the trader to express their views on the matter. In Saudi Arabia, the Zakat, Tax and Customs Authority (ZATCA) has a framework that allows for a right to appeal and review that is available to all individuals and entities. Appeals or petitions for reconsideration of decisions can be submitted in accordance with the provisions of the unified customs system.

In Türkiye, article 242 of the Customs Law gives all parties dealing with the customs administration the right to challenge decisions made against them within certain time limits. In addition, in accordance with Türkiye's administrative procedure legislation, it is possible to

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<sup>5</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Netherlands, Republic of Korea, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, and United States.

bring matters that the internal appeal system has been unable to resolve before an independent judge. Meanwhile, in the United States, section 174 of Title 19 of the United States Codes of Federal Regulations (CFR) deals with the administrative review of decisions of a port director or Center director, including the requirements for the filing of protests against such decisions, amendment of protests, review and accelerated disposition, and provisions dealing with further administrative review. 'Centers' are national CBP offices that are responsible for performing certain trade functions and making certain determinations as set forth in particular regulatory provisions regarding importations by importers that are considered by CBP to be in the industry sector. Additionally, 19 CFR Part 182 covers provisions applicable to Canadian and Mexican exporters and producers under the United States-Mexico-Canada agreement.

**Principle 4:**

**“Automation”**

G20 Countries should endeavour to:

- (a) take into account, as appropriate, international standards and recommendations on customs related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO);
- (b) make electronic systems accessible to customs users. Automated customs systems should be configured in such a way as to increase efficiency, remove opportunities for corruption and increase the level of accountability; and
- (c) enhance automated systems for risk analysis and targeting.

**Table 2. Overview of responses relevant to the implementation of Principle 4**

Measures Undertaken	Number of G20 Countries
Ratified international standards and recommendations on custom related matters <sup>6</sup>	17
Developed an accessible ICT for individuals and entities <sup>7</sup>	17

Most G20 countries have ratified international standards and recommendations on customs related matters, particularly those involving procedures for the timely release of goods, including those developed by the WCO.

Moreover, G20 countries have taken steps to further implement the WCO recommendations in national frameworks aimed at promoting customs administration that is efficient, transparent, and that uses digital and technology-driven procedures, benefiting from the use

<sup>6</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, United States.

<sup>7</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, United States.

of ICT. Some of the G20 countries also mentioned that they have [Time Release Studies \(TRS\)](#) in place. TRS is a unique tool and method to measure the actual performance of border procedures, including customs activities, in a systemic and standardized way by measuring the time taken to release and/or clear goods, as recommended by the WCO.

The following countries' responses contained information related to TRS and compliance with the WCO's Revised Kyoto Convention. In Brazil, under the framework of the Trade Facilitation Program in Middle Income Countries (TFMICs), the WCO and World Bank validated Brazil's first ever nationwide TRS, which was successfully conducted by the RFB based on WCO methodology and with the engagement of the other key governmental agencies. Moreover, China actively takes into consideration policy recommendations from the WCO, such as TRS, to calculate customs clearance times. Currently, 99% of customs clearance is done online.

As EU member states, France, Germany, Spain and Italy are bound by the EU's UCC and other EU requirements, which are fully in line with the WTO Trade Facilitation Agreement, the provisions of the WCO Revised Kyoto Convention and the Istanbul Convention on Temporary Admission. Japan has also implemented the WCO standards on procedures related to the timely release of goods. As a result, since 2018, the customs clearance procedures took 2.1 hours (126 mins) for maritime cargo, and 0.3 hours (18 mins) for sea cargo on average. The Korea Customs Service operates a customs administration system that is compliant with international standards, such as the Trade Facilitation Agreement (TFA) and the Revised Kyoto Convention (RKC). In Türkiye, the National Single-Window system enables traders to obtain the documents and licenses needed for customs procedures from a single point, and to execute and complete their customs procedures using a single point of application.

G20 countries have taken steps to promote the use of ICT in their customs administrations and have succeeded in providing timely services and reducing physical contact with service users, aiming to significantly reduce opportunities for corruption. However, in responding to the COVID-19 pandemic, G20 countries were compelled in some instances to adopt additional measures to expedite customs processes.

France, Germany, and Spain, as EU members and in line with the UCC, put in place specific customs procedures in order to facilitate imports and exports. Meanwhile, Saudi Arabia adopted an e-government platform and system. Digitization of services has helped to reduce opportunities for corruption in itself. More importantly, it has facilitated links to Oversight and Anti-Corruption Authority (Nazaha's) platforms, allowing the authority to monitor and flag corruption risks across government platforms with the aid of ICT-based solutions. The United Kingdom introduced temporary facilitations that meant no duty or VAT was due for imported medical supplies, equipment and protective garments (or donated equipment). The UK also introduced measures to reduce face-to-face contact, such as extending the validity or accepting digital copies of certain accompanying trade documents, like the ATA Carnet.

For several years, the EU and international organizations, including the OECD, the World Bank, the WCO, and the WTO have provided recommendations on the use of ICT to enhance trade facilitation and improve customs administration processes.<sup>8</sup>

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<sup>8</sup> Gareth Lewis. 2009. The Impact of ICT in Customs. World Customs Journal. Available [here](#).

Most of the G20 countries have developed accessible ICT for individuals and entities bringing items through customs (customs users).

**Picture 1. ICT Systems for Customs Administration**



The Accountability Report highlights some good practices related to the use of ICT within customs administration, in particular during the COVID-19 pandemic. In Australia, customs procedures were not radically altered during the pandemic. While some lighter-touch arrangements were put in place to facilitate shipments of equipment and vaccines essential to combating COVID-19, the shipments were still required to meet Australia's customs and biosecurity requirements. Meanwhile in China, the General Administration of Customs of China issued a List of Coordination Measures for Facilitation of Customs Clearance and Response to COVID-19. The customs clearance procedures for enterprises were simplified by reducing the number of documents and certificates that needed to be attached and prioritizing customs clearance of epidemic prevention materials. This effectively reduced the cost of imports and exports for enterprises, and ensured the continuing smooth operation of the industrial and supply chains.

## Principle 5:

### “Reform and modernization”

G20 Countries should periodically review their customs systems and procedures, aiming to streamline out-dated and burdensome practices and procedures, and increase transparency in decision-making with a view to minimize opportunities to engage in unethical, fraudulent or corrupt acts.

According to the questionnaire responses, G20 countries<sup>9</sup> periodically review their customs systems and procedures, aiming to streamline outdated and burdensome practices and procedures, improve transparency in decision-making and minimize the opportunities to engage in unethical, fraudulent, or corrupt acts. While there is no uniform approach to reviewing custom systems and procedures, a majority of G20 countries indicated that they take various considerations into account in establishing such measures. The use of ICT and the modernization of systems are the most common approaches, in addition to setting strict access and authorization requirements to use these systems. The systems developed by most G20 countries are user friendly and available to a wide range of relevant stakeholders for the purpose of improving relationships between customs administrations and the private sector.

The report recognizes diverse practices in implementing Principle 5. In 2020, the Australian National Audit Office reviewed fraud control arrangements in the Department of Home Affairs for the purpose of assessing their effectiveness. Meanwhile in India, the Department of Revenue is constantly working to reduce the compliance burden on businesses and citizens. The Acts, rules, and regulations that come under the purview of the CBIC are continuously reviewed, and changes in procedures are instituted where necessary. The CBIC has taken a series of steps to promote open, transparent and productive relationships between the customs administration and the private sector. In Indonesia, the DGCE has an internal control monitoring program that monitors business processes using FRS (Fraud Risk Scenario) mechanisms. Framework assessments are generally carried out through periodic reviews of the applicable customs systems and procedures, followed by a review of existing mechanisms. The UKI plays an active role as a supervisory unit.

Italy has introduced “Online Tax Refund at Exit: Light Lane Optimization (OTELLO),” an information system that enables the digitalization of the procedure for obtaining the required customs stamp on tax free invoices in order to be entitled to direct relief or the subsequent refund of VAT due on the goods purchased in Italy by individuals residing or having their domicile outside the EU. The procedure automates the process by eliminating the direct involvement of customs’ officials. In the Netherlands, periodic reviews are conducted in respect of the procedures under EU regulations and/or new insights on risks within the procedures. Based on the results of these reviews, adjustments are implemented and communicated to stakeholders. In Spain, in line with the EU Customs Risk Management Framework and its common financial risk criteria and standards, all customs decisions are made using the risk analysis system in order to prevent their modification by officials (unless expressly authorized by their superiors). All of the procedures are collated in a single and

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<sup>9</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Netherlands, Republic of Korea, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, United States.

unalterable electronic file, with strict access control to corporate applications rounding off the system.

### **Principle 6:**

#### **“Human resources management”**

G20 Countries should ensure that customs administration human resources policies are based on principles of fair and transparent systems for recruitment, hiring, retention, promotion and retirement of customs officials in accordance with their merits, equity and aptitude, as well as on organizational and ethical standards among customs officials. G20 countries should also ensure that customs administrations retain qualified and high performing individuals by providing them with adequate benefits and opportunities to enhance their professional careers.

Several of the measures reported by G20 countries on customs administration human resources policies and practices align with article 7 of the UNCAC, which requires that recruitment, hiring, retention, promotion and retirement systems be based on the principles of efficiency, transparency, and objective criteria, such as merit, equity and aptitude.

In this regard, many G20 countries outlined examples of the processes they employ in managing customs human resources administration. In France, in addition to national legal frameworks and civil-servant legal status generating rights and obligations for customs officers, French Customs has published a charter of values that include integrity, professionalism, exemplary conduct and neutrality. It also promotes gender and professional equality. In Germany, public sector personnel selection is focused on recruiting the best candidates in terms of, among other things, aptitude, competence and professional performance, as stipulated in Article 33 (2) of the Constitution (Grundgesetz GG), which mentions that every German has equal access to public office according to aptitude, competence and professional performance.

Recruitment of officials by the DGCE in Indonesia is carried out through national and internal mechanisms. The general recruitment of civil servants at the national level is conducted using a public recruitment system that is governed by government regulations. Meanwhile, internal recruitment covering all units of the Ministry of Finance (MoF) is carried out centrally, including the recruitment of graduates of the State College of Accountancy (STAN). In Russia, the recruitment and dismissal procedures for the civil service (including the customs administration) are regulated by Federal Laws No. 79-FZ and No. 114-FZ. The main principles underlying the civil service are priority for human rights and freedoms, equality, professionalism and competence, stability, and accessibility of information.

Almost all G20 countries<sup>10</sup> reported that they provide their customs administration staff with adequate salaries, benefits and opportunities to enhance their professional careers, particularly in the case of qualified and high performing individuals.

<sup>10</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Netherlands, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, United States

Generally, G20 countries allocate suitable financial and budgetary resources and provide appropriate remuneration to customs administration staff, and have suitable recruitment, evaluation and promotion procedures in place. However, one G20 country reported that although its remuneration policies are reasonable, it is nevertheless constrained by budgetary restrictions.

In terms of compensation, rights, and benefits and opportunities, G20 countries have developed different approaches and strategies. For example, in France, a contract has been signed by the Director General, Director of the Budget and Secretary General of the Ministry of the Economy, Finance and Recovery that guarantees that French Customs will have the necessary human and financial resources available [to implement the national customs strategy](#) until 2025. In Germany and Russia, the compensation provided to customs administration staff is based on their duties as civil servants. Compensation includes remuneration and benefits, including medical care, as well as contributions to moving costs and work relocation expenses. In Italy, in order to avoid illegality, abuses or partiality in the recruitment and promotion system, the Italian Excise, Customs and Monopolies Agency defines participation requirements, educational qualifications, and length of service required for promotion; and appoints an examining committee to verify qualifications and requirements, including in relation to potential conflicts of interest.

#### **Principle 7:**

##### **“Relationship with the private sector”**

G20 Countries should promote open, transparent and productive relationships between their customs administrations and the private sector.

Most G20 countries<sup>11</sup> have developed open, transparent, and productive relationships between their customs administrations and the private sector through the adoption of a variety of measures, such as creating working groups, regular meetings and public hearings.

Based on the responses to the questionnaire, several distinct approaches to the implementation of Principle 7 were identified. Argentina has created ‘Institutional Dialogue Areas’ and established a number of joint working groups, one of the which is the Customs - Argentine Chamber of International Air Express Service Providers (CAPSIA) Roundtable, which was set up in September 2021 as a public/private forum within the scope of the WCO’s Cross Border Electronic Commerce Framework. In Australia, in recognition of the important role of industry in customs and border protection, the Department of Home Affairs and the Australian Border Force (ABF) have published the Industry Engagement Strategy 2020: Trade, Customs and Traveler, which outlines the approach to industry engagement on trade, customs and traveler facilitation, and provides a framework for engagement and consultation between Government and industry on a broad range of policy, operational and regulatory issues.

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<sup>11</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Netherlands, Saudi Arabia, South Africa, Spain, United Kingdom, United States.

Measures undertaken by China's customs authorities include sending out open letters, making public integrity commitments, signing memorandums of cooperation with enterprises on clean customs, and holding workshops with the private sector. France has put in place rules and standards on processes that allow agents from the private sector to work in the French administration, including customs, and vice versa. In India, implementation of the Authorized Economic Operator (AEO) programme in Indian customs administration remains one of the most significant showcases of the relationship between Indian customs and the private sector. Indian customs launched the AEO programme in 2011 in alignment with the WCO SAFE Framework of Standards to secure and facilitate global trade (adopted in 2005). Meanwhile, the Korea Customs Service operates an AEO programme for highly compliant companies. Companies with AEO status voluntarily comply with their customs obligations, as stipulated by the law, while in return, the Korea Customs Service grants them a range of benefits, including, but not limited to, expedited customs clearance, thereby leading to a mutually productive relationship between customs and the private sector.

South Africa has established a forum for customs stakeholders that bring together traders, importers and exporters for the purpose of minimizing the opportunities for corruption. Customs officers from neighbouring countries are also invited to attend this forum for the purpose of developing joint anti-corruption efforts.

The UK is represented by HMRC in the J5 (Joint Chiefs of Global Tax Enforcement), alongside Australia, the US, Canada and the Netherlands. The J5 recently held discussions with finance partners in the private sector as part of a J5 Public Private Partnership and the new Global Financial Institutions Summit. The J5 PPP has a multilateral public-private workstream focused on sharing best practices to tackle corruption and insider threats.

In the United States, the Office of Trade Relations utilizes several measures to promote open, transparent and productive relationships with the private sector, including the Commercial Customs Operations Advisory Committee (COAC), trade symposiums, round tables and educational webinars designed to update and engage the private sector on customs-related policy changes and issues.

#### **Principle 8:**

##### **“Audit and Reporting”**

G20 Countries should enhance strategies to prevent, detect and reduce corruption in customs, including the implementation of appropriate monitoring and control mechanisms such as internal and external auditing, as well as effective investigation and prosecution regimes. Such strategies should encourage higher levels of integrity and effective mechanisms to detect incidents of corruption at all levels, and strengthen accountability.

Customs officials and customs users should be provided clear channels to report wrongdoing, misbehaviour and unethical activities and, when such information is provided, it should be investigated in a prompt and appropriate manner.

**Table 3. Overview of responses relevant to the implementation of Principle 8**

Measures Undertaken	Number of G20 Countries
Developed or implemented strategies to prevent, detect and reduce corruption in customs <sup>12</sup>	19
Provided clear channels to report wrongdoing, misbehaviour and unethical activities <sup>13</sup>	20

G20 countries have reported a range of measures that are designed to enhance strategies to prevent, detect and reduce corruption in customs, including the implementation of appropriate monitoring and control mechanisms, such as internal and external auditing, and ensuring effective investigations and prosecutions.

The questionnaire responses reveal a variety of approaches to auditing and reporting. China's efforts in enhancing strategies to prevent, detect and reduce corruption in customs administration include enhancing the internal audit function, improving internal control, strengthening personnel recruitment and appointment processes, improving the customs inspection system, and enhancing financial management within the customs authority. In Germany, the Federal Ministry of the Interior prepares an annual report for the Federal Government on the integrity of the entire federal administration, in which the integrity management of the customs administration is comprehensively and transparently presented.

Directorate General of Valuation of India (DGoV) India undertakes random checks of sensitive formations through its zonal units. Such checks also help devise adequate methods to ensure discretionary powers are not misused or exercised arbitrarily. Additionally, a list of officers of doubtful integrity and an agreed list of officers are compiled in order to ensure that those appearing on the lists are not posted to sensitive/corruption prone areas. In South Africa, SARS has developed Fraud Risk Management Programme 2022-2025, which includes fraud risk governance and preventative and detection strategies and controls. SARS has also developed a Customs Integrity Action Plan aimed at enhancing integrity in the customs administration.

In addition to efforts aimed at enhancing strategies to prevent, detect and reduce corruption in customs, G20 countries have also adopted measures and established systems to facilitate the reporting by customs administration staff of acts of corruption to the appropriate authorities. Clear channels for customs officials and customs users to report wrongdoing are also provided. Further protection is necessary for the reporting persons to enable the public to report in good faith, without fear of retribution or retaliation.

Many countries provided information on the strategies and mechanisms established to facilitate both internal and public reporting on wrongdoing, misbehaviour, and unethical activities. Argentina has created an 'Ethics Channel' so that AFIP staff and public can report

<sup>12</sup> Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Mexico, Netherlands, Russia, Saudi Arabia, South Africa, Türkiye, Spain, United Kingdom, United States.

<sup>13</sup> Argentina, Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Mexico, Netherlands, Russia, Saudi Arabia, South Africa, Türkiye, Spain, United Kingdom, United States.

non-compliance with AFIP's Code of Ethics, which, incidentally, enshrines the principles of non-retaliation and confidentiality in respect of complainants. In Brazil, there is a specific complaints feature available on the [RFB website](#). All complaints that are submitted are monitored by internal and external control bodies, and a whistleblower protection system is in place and is implemented. In France, dedicated officers within each general directorate are responsible for receiving and managing confidential requests and complaints from customs officials regarding any threats that may endanger their personal and professional activities, and to give advice on a case-by-case basis regarding possible actions, such as whistleblower or harassment claims. Moreover, French customs has an inspection body that is in charge of resolving all claims from the general public and users of customs services.

Germany is currently transposing into German national law EU Directive 2019/1937 on protecting persons who report breaches of European Union law. The directive contains several provisions that, once transposed, should contribute to significantly reinforcing Germany's whistleblower protection framework. In India, the CBIC has adopted CPGRAMS (Central Public Grievance Redress Monitoring System) for handling public complaints and grievances related to public services. CPGRAMS is a standardized web-based solution and an integrated application to register and address grievances received online, by post, and by hand. Similarly, Mexico provides a 'Comprehensive Citizen Complaints System' platform that is operated by the Ministry of Public Administration (SFP) and serves as a single window for registering, capturing, managing and dealing with complaints, and which guarantees the security and confidentiality of complainants. In addition, the 'Internal and External Corruption Alerting Citizens' mechanism ensures the anonymity of whistleblowers (and the information they provide). In the United States, CBP employees must report misconduct allegations to the Joint Intake Center (JIC). Reports can be conveyed anonymously. Members of the public may also report misconduct to the JIC or the CBP Information Center.

#### *Additional information*

- *Strengthening International Cooperation*

Most G20 countries<sup>14</sup> have supported programmes, projects, task forces, expert groups, and/or other initiatives aimed at countering corruption in customs, and promoting and enhancing cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers.

Argentina, Australia, China, France, Indonesia, Italy, Saudi Arabia and the UK all participate in the Integrity Subcommittee of the WCO, and its workshops, seminars and other related activities.

G20 countries reported that a key prerequisite for success in strengthening international cooperation in customs administration is the establishment of effective coordination mechanisms. A variety of approaches were reported by G20 countries in this regard. In Japan, the United Nations Asia and Far East Institute for the Prevention of Crime and the Treatment of Offenders (UNAFEI) was established by the United Nations and Japan as an international

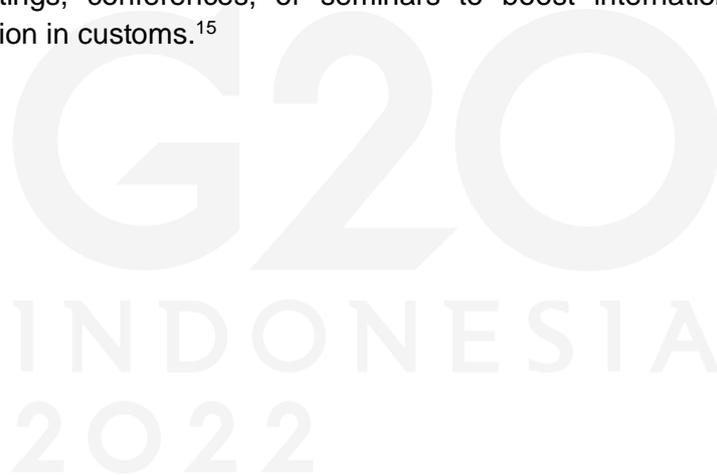
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<sup>14</sup> Argentina, Australia, Brazil, China, European Union, France, Germany, India, Indonesia, Italy, Japan, Netherlands, Mexico, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, United Kingdom, United States.

training and research institute, and has delivered an 'International Training Course on the Criminal Justice Response to Corruption' every year since 1998, focusing on the current corruption situation and countermeasures to the causes of corruption. The Republic of Korea has established cooperation channels with the United States and some countries in Latin America, including Mexico. It has also signed a Letter of Intent on Drug Control Cooperation with Thailand, and plans to sign one with the Netherlands. In South Africa, SARS has a dedicated Stakeholder Management Unit and an International Relations Unit responsible for facilitating cooperation and exchange of information within South Africa and with international stakeholders. The SARS Stakeholder Management Unit and the Southern African Customs Union (ACU) have established partnerships with law enforcement and criminal justice agencies. The ACU further represents SARS at the National Anti-Corruption Strategy Agency.

Aiming to enhance compliance towards international standards by promoting a multi-stakeholder approach, the European Commission has assisted partner countries by providing funding of EUR 448 million for the development of anti-corruption programmes in the 2014-2020 period under both the Instrument for Pre-Accession Assistance (IPA II) and the European Neighbourhood Instrument (ENI). These include tailor-made programmes to help build partner countries' capacities to implement international and EU standards on the prevention and repression of corruption and money laundering, and to ensure an effective judicial response. In addition to central and local governments and institutions responsible for anti-corruption, these programmes may also target parliaments, media (including investigative journalists) and civil society.

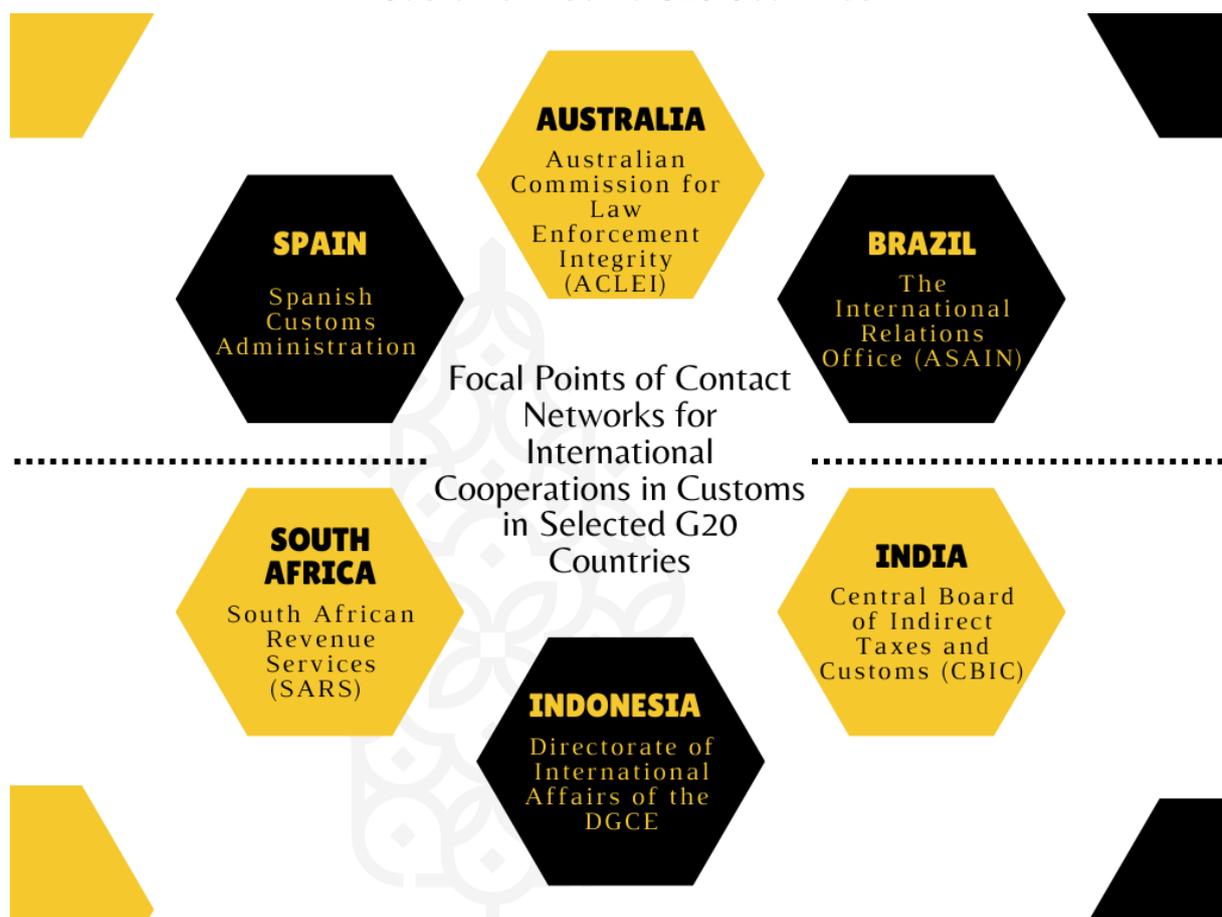
The majority of G20 countries that responded to the questionnaire indicated that they had established focal points of contact networks or competent authorities for international cooperation that actively exchange information concerning cases and participate in international meetings, conferences, or seminars to boost international cooperation in countering corruption in customs.<sup>15</sup>



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<sup>15</sup> Australia, Brazil, China, India, Indonesia, Italy, Japan, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, United States

**Picture 2. Focal Points of Contact Networks for International Cooperation in Customs in some G20 Countries**



- *Countering Corruption in Customs related to Organized Crime*

Many G20 Countries<sup>16</sup> reported that they have taken steps to map the potential risks of corruption in customs related to organized crime and money-laundering by conducting research, measurement or assessment, or monitoring trends and typologies, with the aim of gaining a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering. However, the responses provided did not clearly indicate the range of topics that were covered, when the studies were conducted, or how the studies were used to map the potential risks of corruption in customs related to organized crime and money laundering. One G20 country reported that they have published a study on trade-based money laundering, and how their government has worked with partners to combat the threat. Another G20 country reported that intelligent assessments had been undertaken and developed to identify the risks of exploitation by serious and organized crime groups to import illicit goods.

Nevertheless, some specific examples were provided. In Australia, Operation Zeus was a joint investigation conducted by the Australian Commission for Law Enforcement Integrity (ACLEI), the Australian Federal Police (AFP) and the Department of Home Affairs into allegations that

<sup>16</sup> Australia, Brazil, China, India, Indonesia, Italy, Republic of Korea, Russia, Spain, United Kingdom, United States.

an ABF officer assisted a criminal syndicate by facilitating the importation of a shipping container of illicit tobacco into Australia. The ABF officer, who was identified due to his multiple unlawful accesses to various ABF computer systems, was arrested and charged on 8 August 2017 and subsequently pleaded guilty to the charges of receiving a bribe and aiding and abetting the importation of tobacco products knowing of an intent to defraud the revenue.

In the United States, the CBP OPR operates a behavioral research program that studies corruption and misconduct to identify trends and inform/improve prevention, detection, and investigative efforts. Additionally, in 2020, the Government Accountability Office published a study on trade-based money laundering and how the U.S. government has worked with partners to combat the threat. The report found that some criminal and terrorist organizations use trade-based money laundering to disguise illicit proceeds and fund their operations.

Notwithstanding the progress achieved in implementing the High Level Principles on Countering Corruption in Customs, as described in the previous chapter, G20 countries continue to face a number of challenges in countering corruption in customs. The most significant of these are:

- Some G20 countries allocate insufficient resources to their customs administrations, resulting in a shortfall in human and financial resources.
- Although G20 countries have taken a very important step by adopting the 2017 High Level Principles on Organizing Against Corruption, the efforts made to map the potential risks of corruption in customs related to organized crime and money laundering remain limited to date.



## 4.2. Overview of Progress in the Area of Tackling Corruption in Sport

### 4.2.1. Background

This section contains information on the good practices and challenges in the implementation of the [G20 High-Level Principles on Tackling Corruption in Sport](#) and presents possible ways forward on how to further enhance G20 members' responses to corruption in sport.

The sports sector has undergone comprehensive changes in recent decades. Globalization, a huge influx of money at the top level of professional sport, the rapid growth of legal and illegal sports betting and marked technological advances have transformed the way sport is played and consumed. These factors have also had a major impact on corruption in sport, both in terms of its scale and its forms, and on the role played by international organizations, governments and sports bodies in countering it. The role of organized criminal groups in corruption in sport and the criminal infiltration of sports organizations has grown markedly as a result of recent evolutions in sport. Criminal groups are exploiting vulnerabilities linked to development-related changes and the weaknesses of legislative and regulatory frameworks that govern sport. Therefore, there is a need to develop comprehensive policies on anti-corruption in sport based on an assessment of the risks faced.

The exact nature and scale of corruption in sport is still unknown because of the challenges in detecting this form of crime. To address this knowledge gap and ensure that responses are based on evidence, support to and engagement in data-gathering on corruption in sport is key. Effective prevention measures include the promotion of education and awareness-raising about the threats and risks of corruption in sport, and developing strategic, collective and coordinated responses.

Anti-corruption institutions in sport are in many ways still in their infancy. To tackle corruption in sport, it is important to use a multi-stakeholder approach to public-private cooperation and support existing initiatives that promote and enhance cooperation and the exchange of information and good practices between law enforcement authorities, criminal justice authorities, corruption prevention authorities, lawmakers and policymakers, international organizations, sports organizations, civil society and other relevant stakeholders. Furthermore, there is a need to strengthen legislative and regulatory frameworks and tools to address the unique anti-corruption issues arising in the context of sport.

Following their adoption under the Italian Presidency in 2021, the Indonesian Presidency requested the G20 ACWG members to share information on the implementation of the [High-Level Principles on Tackling Corruption in Sport](#), based on a questionnaire that was produced and circulated by the Presidency. The present report was developed based on the responses received by the G20 ACWG by 6 November 2022.

The submissions from the following members of the Group contained information on tackling corruption in sport: Australia, Brazil, China, European Union, France, Germany, India, Indonesia, Italy, Japan, Mexico, Netherlands, the Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, the United Kingdom, the United States, INTERPOL, OECD and UNODC.

The full text of the submissions received has been made available on the [G20 Anti-Corruption Resources website hosted by UNODC](#).

#### 4.2.2. Frameworks, Achievements and Good Practices

This section of the report highlights the achievements, good practices and challenges of the G20 ACWG in their implementation of the 2021 [High-Level Principles on Tackling Corruption in Sport](#). The section is structured principle by principle and is followed by a section arising out of this analysis which presents possible ways forward on how to further enhance G20 members' responses to corruption in sport.

##### Principle 1:

##### **“Gather information to develop an evidence-based understanding of and raise awareness on corruption in sport”**

A comprehensive, evidence-based understanding of the nature, scale, scope and risks of multifaceted corruption in sport is key to the successful development and implementation of effective measures to tackle this problem. This also safeguards sport's positive contribution to the Sustainable Development Goals.

In addition to competition manipulation and illegal betting, corruption and other crimes that impact on sport include those linked to the transfer of athletes, the ownership and administration of sports organizations and the organization of sports events. Forms of misconduct found in sports include fraud, bribery, abuse of authority and money-laundering, often facilitated by conflicts of interest. Anecdotal evidence and media reports indicate that systems used for the transfer of athletes are also vulnerable to corruption and other criminal conduct. Specific phenomena linked to the transfer of athletes include illicit financial flows, including money-laundering, hiding or disguising beneficial ownership, involvement of organized criminal groups and trafficking in persons.

This raises questions about the involvement of organized criminal groups in sport, as well as the governance of sports organizations at municipal, national, regional and global levels. Often, there is limited knowledge and understanding of these threats on the side of law enforcement and criminal justice authorities, as well as limited awareness of how existing legal frameworks and anti-corruption regime can be applied to sports to effectively tackle corruption.

The below analysis of the responses received shows that more work is required by the G20 ACWG to understand the scale, scope and manifestations of corruption in sport at different levels and to implement or adapt measures to address the negative economic and societal consequences of corruption in sport more effectively, and in particular their impact on youth.

**Table 4. Overview of responses relevant to the implementation of Principle 1**

Measure Undertaken	Number of G20 Members
Research conducted on corruption in sport <sup>17</sup>	19
Results of research made publicly available <sup>18</sup>	18
Awareness-raising campaigns <sup>19</sup>	18

Research and studies are crucial to inform the development and implementation of evidence-based initiatives which are effective in tackling corruption in sport. Through their adoption of the High Level Principles on Tackling Corruption in Sport, ACWG members agreed to encourage the collection and analysis of information to better understand the specific risks associated with corruption in this sector and to make this information publicly available and widely disseminated. As indicated in Table 4, 19 of the G20 members indicated that they had conducted research and studies with a specific focus on corruption linked to sport themselves, or supported research and studies undertaken by academia, international organizations and others, including the private sector.

There is no uniform approach to developing research and studies on corruption linked to sport. As the responses highlight, a wide range of stakeholders, including from national authorities, academia, the private sector and civil society were involved. Law enforcement and sport integrity agencies in Australia, and national authorities in Germany, Italy, Spain and the United Kingdom as well as sports-related public authorities in Indonesia and Mexico conducted research and studies. Relevant research and studies were also undertaken by academia in the case of Türkiye and Saudi Arabia, the private sector in the United States and civil society organizations in Spain.

The reported research and studies cover a wide range of topics. The Australian Criminal Intelligence Commission (ACIC), in partnership with Sport Integrity Australia (SIA), developed knowledge products on the involvement of organized crime in Australian sport and related sport activities, such as betting. The Republic of Korea reported conducting a survey of athletes with disabilities which included a section on “economic human rights violations” (e.g. bribery, embezzlement) in the survey. In Italy, the Department of Sport conducted research on match-fixing within the European project “Stop Match-Fixing Italia” in partnership with the Catholic University. The Italian International Institute Study Sport Society conducted qualitative research on match-fixing. International organizations have also developed research, generally involving several jurisdictions and topics, such as the OECD report on [Mitigating Corruption Risks in the Procurement of Sporting Events](#) and the 2021 UNODC [Global Report on Corruption in Sport](#).

<sup>17</sup> Australia, China, European Union, France, Germany, Indonesia, Italy, Mexico, Netherlands, Republic of Korea, Russia, Saudi Arabia, Spain, Türkiye, United Kingdom, United States, INTERPOL, OECD, and UNODC

<sup>18</sup> Australia, China, European Union, France, Germany, Indonesia, Italy, Mexico, Netherlands, Republic of Korea, Russia, Saudi Arabia, Spain, Türkiye, United Kingdom, INTERPOL, OECD, and UNODC

<sup>19</sup> Australia, Brazil, China, European Union, France, Germany, India, Indonesia, Italy, Japan, Mexico, Republic of Korea, Russia, Spain, Türkiye, United Kingdom, INTERPOL, and UNODC.

Most of the research and studies cited were over three years old, which in the context of a fast-moving sector such as sport, may make results outdated for the development of measures.

As highlighted in Table 4, 18 of the G20 members also indicated in their responses that they had taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth, and the media in the prevention of and fight against corruption in sport. In addition to the use of websites, the important role of social media to raise public awareness of corruption in sport was highlighted by Australia, the Republic of Korea, INTERPOL and UNODC. Japan, Russia, Saudi Arabia, Spain, the United States and UNODC underscored the value of developing partnerships with relevant sports organizations, linked to major sports events, to enhance communication, and to effectively develop media campaigns drawing attention to the problem of corruption in sport. Brazil and Türkiye noted that specialized regulations and parliamentary inquiries were also effective in this regard. Australia, Italy, INTERPOL and UNODC attached particular importance to specialized training, education, and capacity-building workshops to develop comprehensive, evidence-based understanding of the nature, scale, scope, manifestations and risks of corruption in sport at national, regional and international levels.

#### **Principle 2:**

**“Strengthen legal and regulatory frameworks to address corruption in sport more effectively”**

Protecting sport from corruption requires adequate legislation, regulations and enforcement thereof.

Sound legal and regulatory frameworks are important to effectively tackle the different manifestations of corruption in sport, protect youth and vulnerable groups from its negative impact and ensure sport’s positive role in economic and social development. This importance underscores Principle 2 and the commitment to criminalize corruption offences in sports, enforce relevant legislation and develop and implement effective strategies.

The responses of the G20 ACWG members showed that, while laws are in place to address corruption in sport, their implementation may be limited given the small number of relevant adjudicated cases which were reported. This suggests that corruption in sport remains a low-risk, high-reward activity for those seeking to exploit sport for illicit gain.

**Table 5. Overview of responses relevant to the implementation of Principle 2**

Measure Undertaken	Number of G20 Members
Relevant UNCAC offences criminalized and enforced <sup>20</sup>	19
Specific laws against manipulation of competitions and/or illegal betting <sup>21</sup>	18
Strategies, policies or practices to tackle corruption in sports <sup>22</sup>	18

Most countries indicated that they have criminalized bribery and other forms of corruption in line with the UNCAC. Most countries also indicated that they had enacted laws against sport-specific or sport-related corruption, such as competition manipulation and illegal betting. This specific criminalization by many countries of the manipulation of sport competitions is in line with a global trend that has recently been identified<sup>23</sup> The existence of specific offences relating to the manipulation of sports competitions can contribute to more effective prevention, investigation, prosecution and sanctioning of manipulation of sports competitions and international cooperation in cross-border cases.

Moreover, ACWG countries reported that, even in the absence of specific legal provisions related to the varying corrupt practices in sport, general anti-corruption provisions, anti-bribery laws and anti-fraud legislation can be applied to cases involving corruption in sport (this is the case in Australia, Brazil, China, France, Germany, Indonesia, Italy, Japan, Mexico, Netherlands, Russia, Spain, Saudi Arabia, South Africa, Türkiye and the United Kingdom). The legal frameworks vary, and in Russia, for example, there is criminal liability for the manipulation of sports competitions, while in China and Spain, other criminal provisions against corruption are applied in the context of sport. Limited information was provided on the implementation of laws or the effectiveness and/or challenges of using general anti-corruption, anti-bribery and anti-fraud legislation to prosecute corruption in sport.<sup>24</sup>

Australia, Indonesia, Mexico, Russia and Spain also referred to laws that either make gambling illegal or, where gambling is legal, make it illegal if done outside of a regulated environment. In Mexico, there are sanctions on players and spectators who attend a venue

<sup>20</sup> Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Mexico, Netherlands, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, and the United States.

<sup>21</sup> Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Mexico, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, and the United States.

<sup>22</sup> Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Mexico, Netherlands, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, and the United States.

<sup>23</sup> The 45 jurisdictions that criminalize this act, as identified in the 2021 UNODC-IOC publication [Legal Approaches to Tackling the Manipulation of Sports Competitions – A Resource Guide](#) are: Albania, Algeria, Argentina, Armenia, Australia, Azerbaijan, Brazil, Bulgaria, China, Cyprus, Denmark, El Salvador, France, Georgia, Germany, Greece, Hungary, Israel, Italy, Japan, Kyrgyzstan, Latvia, Lithuania, Malta, Namibia, New Zealand, North Macedonia, Paraguay, Philippines, Poland, Portugal, Republic of Korea, Republic of Moldova, Russian Federation, San Marino, Slovakia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Türkiye, Ukraine, United States and Uruguay.

<sup>24</sup> South Africa reported two cases where convictions were made for match-fixing. Spain also reported an operation it carried out by its security forces to dismantle a criminal network dedicated to bribing professional tennis players and match fixing.

where gambling is carried out illegally, as well as, on owners, organizers, managers or administrators of the house or premises, open or closed, in which prohibited games or bets are carried out.

In terms of national responses related to the development, use and application of strategies, policies or practices to tackle corruption in sports, Australia, Brazil, France, Indonesia, Italy, Mexico, South Africa and the United States noted that tackling corruption in sport was part of a broader national anti-corruption strategy, policy or practice. Saudi Arabia and the United Kingdom had specific sports related anti-corruption strategies in place. Specifically, in Saudi Arabia, the Ministry of Sport announced several updates and amendments to its strategy, including a greater use of technology, to achieve increased transparency in the governance of sports clubs.

It should be noted that there is no “one-size-fits-all” approach to the development of strategies, policies or practices effective to tackle corruption in sport. The ACWG members recognized this as an area that the Group should explore further.

### **Principle 3:**

#### **“Ensure effective law enforcement against corruption in sport”**

Protecting sport from corruption at the international, regional, national and local levels requires specific competencies and expertise, as well as developing and implementing detection and reporting mechanisms.

Corruption in sport is often complex, transnational in nature and involves the use of modern technologies. Therefore, when appropriate, a variety of innovative methods should be used to prevent, detect, investigate and prosecute it. It is also essential that law enforcement officials and anti-corruption authorities are provided with tailored training and that whistle-blowers are encouraged and enabled to report suspicious information to authorities.

The responses revealed a trend towards developing specialized bodies to tackle corruption in sport. Specialized units have been developed within law enforcement agencies in Australia, France and the United States. In France, cases relating to corruption in sports are handled by the National Financial Prosecutor's Office and specialized investigating judges. The existence of a specialized judiciary has proved to be effective and has resulted in numerous successful prosecutions. The Republic of Korea has developed an entity focused on education and awareness-raising of corruption in sports, while Australia has a central body (Sport Integrity Australia) for policy development, intelligence, investigations (primarily of doping cases), education, outreach and capability building in relation to sport integrity. These bodies, although they have varied mandates, are each specialized in corruption specifically in sports, which illustrates a trend towards dedicated responses to the complex and specific corruption risks that arise in sport.

Several ACWG countries – such as Australia, China, Germany, Indonesia, Saudi Arabia, South Africa, Spain, the United Kingdom and the United States – reported incorporating corruption in sport into the training of law enforcement and/or anti-corruption authorities. In Germany, the Federal Criminal Police Office implements police training programmes focused

on anti-corruption. Such courses and related seminars are open to both police staff of the constituent states and the Federal Police. These courses also include dedicated presentations on the manipulation of sports competitions. Moreover, trainings for the police in the constituents' states are held on this topic. Spain similarly organizes a yearly course on the investigation of economic crimes for its Judicial Police (Economic Crime Groups), in which relevant officials, specialized lawyers and judges instruct agents and units of the Judicial Police and provide them with resources and support to investigate corruption in sport cases.

In terms of the types of training delivered, the responses received highlighted that training focused predominantly on the development of reporting mechanisms in sport, tackling competition manipulation, enhancing collaboration between criminal justice authorities and sports organizations and strengthening legislative and regulatory frameworks to tackle corruption in sport. Australia, Italy, the Republic of Korea and Saudi Arabia highlighted that such training was often delivered as part of a general package of measures to strengthen integrity in sport.

G20 ACWG members also organized and supported conferences to promote the exchange of information and good practices at the national level (Australia, Brazil, Italy, Indonesia, Germany, Mexico, Spain and UNODC); at regional levels (INTERPOL and UNODC); and at the international level (Russia, OECD and UNODC). For example, Australia hosted multiple conferences for law enforcement agencies and Sport Integrity Australia to enhance coordination of collection, analysis and dissemination of information and intelligence in relation to sport integrity threats.

**Table 6. Overview of the reported types of training provided by G20 ACWG members for law enforcement officials, corruption prevention and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport**

Measure Undertaken	Number of G20 Members
Anti-corruption training not specific to sport <sup>25</sup>	8
Specific training on addressing corruption in sport for law enforcement and/or criminal justice authorities <sup>26</sup>	20
Preventive and/or awareness-raising activities aimed at sport organizations and/or educators <sup>27</sup>	6
Anti-doping training <sup>28</sup>	5

<sup>25</sup> Brazil, France, Germany, India, Japan, Mexico, Russia, and Saudi Arabia.

<sup>26</sup> Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Mexico, Netherlands, Republic of Korea, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, United States, INTERPOL, OECD, and UNODC.

<sup>27</sup> Australia, France, Republic of Korea, Saudi Arabia, Türkiye, and the United Kingdom.

<sup>28</sup> Australia, Brazil, France, Italy, and the United Kingdom.

Reporting persons or “whistle-blowers” play a key role in the prevention and detection of corruption in sport. The responses received highlighted that reporting mechanisms have been or are being implemented by national authorities as well as by sports organizations.

Legal frameworks established in many ACWG countries provide accessible mechanisms for the reporting of allegations of corruption more broadly. However, in some cases, additional efforts have been made to facilitate the reporting of corruption specific to the sport sector. Sport Integrity Australia (SIA) offers a reporting function where sports participants can make reports, including anonymously. Similarly, the Saudi Football Association, in cooperation with Sportradar, launched the SAFF Integrity Application that allows players, administrators and fans to report suspicious cases.

In some cases, the reporting mechanisms in sport are issue-specific, such as the anti-competition manipulation reporting mechanisms found in France and the United Kingdom. Of note is the establishment of reporting mechanisms by sport organizations or by independent entities such as betting operators to facilitate the reporting on instances of competition manipulation and illegal betting. Such mechanisms exist in Australia, France, Germany, Italy, Spain and the United Kingdom.

Apart from sport-specific reporting mechanisms, multiple platforms to report concerns around competition manipulation and betting more generally exist among G20 ACWG members. In Spain, the Sports Betting System Alert System (SIGMA), managed by the Directorate General for the Regulation of Gambling of the Ministry of Consumer Affairs, allows members of the system to share information and provides a network for the sports sector, law enforcement and criminal justice authorities, and gambling operators. In the United Kingdom, a number of sports bodies have whistle-blower hotlines for their participants to report concerns regarding suspected corruption in sport. The Gambling Commission Sports Betting Intelligence Unit, set up in 2009, also operates a [confidential reporting hotline](#) that allows people to report concerns around match-fixing and sports betting integrity.

While G20 members highlighted several platforms for reporting corruption, further information would be needed on the number and nature of complaints, their outcomes and whether they led to detection or prosecution to assess their effectiveness. Strengthening and improving mechanisms to report corruption in sport should remain on the agenda of the G20 ACWG.

**Table 7. Overview of answers relevant to Principle 3**

Measure Undertaken	Number of G20 Members
Mechanisms for the reporting of corruption <sup>29</sup>	16
Mechanisms to protect reporting persons <sup>30</sup>	17
Reporting mechanisms established by sports organizations <sup>31</sup>	5

<sup>29</sup> Australia, Brazil, France, Germany, Indonesia, Italy, Japan, Mexico, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, and the United States.

<sup>30</sup> Australia, Brazil, China, France, India, Indonesia, Italy, Japan, Mexico, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, and the United States.

<sup>31</sup> Australia, Brazil, Russia, Saudi Arabia, and United Kingdom.

It is critical that those who report wrongdoing are given protection. In this regard, 16 members of the G20 ACWG stated that legal frameworks existed to protect reporting persons, which also applied to those persons reporting corruption in sport. The Republic of Korea highlighted that, as of September 2020, those who report corruption in sport to the Sports Ethics Centre will be legally protected under the Public Interest Whistleblower Protection Act. Confidentiality of reporting corruption in sport is provided for in Australia, Brazil, China, France, India, Indonesia, Italy, Japan, Mexico, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye and the United States.

Improving the protection of reporting persons is another topic that the G20 ACWG should continue to explore, recognizing the greater attention paid to integrity in sports and the protection of athletes, including children and young athletes. In recognition of this, almost all G20 ACWG members reported that they encourage sports organizations to establish reporting mechanisms. Lessons learned on the effectiveness of reporting mechanisms should be shared among members of the G20 ACWG, for example as part of collective action toward the implementation of the 2019 [G20 High-Level Principles for the Effective Protection of Whistleblowers](#).

#### **Principle 4:**

**“Strengthen international cooperation among law enforcement, criminal justice and corruption prevention authorities, as well as lawmakers and policymakers, to effectively tackle corruption in sport”**

Given the international, regional and national manifestations of corruption in sport, it is essential to enhance cooperation and coordination mechanisms among law enforcement, criminal justice and other relevant authorities.

Corruption in sport is a transnational phenomenon that requires coordinated action across borders to prevent wrongdoing, investigate offences and prosecute offenders. It is also crucial to build effective cooperation between sports representatives and relevant law enforcement authorities, as well as to enhance cooperation between local and international sports organizations. A multi-stakeholder approach is key to the effective fight against corruption in sport. In recent years, there has been a significant increase in the number of international and regional initiatives to help law enforcement authorities and sports organizations to share information and enhance cooperation.

In recognition of this, G20 ACWG members stated that they supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers.

In particular, they noted their support for the following initiatives:

- [Network of National Platforms](#) (Group of Copenhagen/GoC established under the Convention against the Manipulation of Sports Competitions, also known as the 'Macolin Convention')
- [INTERPOL Match-Fixing Task Force \(IMFTF\)](#)
- [International Partnership Against Corruption in Sport \(IPACS\)](#)
- International Olympic Committee (IOC) Integrity Sports International Forum
- [OECD Global Network of Law Enforcement Practitioners against Transnational Bribery \(GLEN\)](#)
- UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities ([GlobE Network](#)) and UNODC [Programme on Safeguarding Sport from Corruption and Crime](#)

Countries also reported engaging with processes and initiatives developed by the Council of Europe, the European Union Agency for Law Enforcement Cooperation, the European Anti-Fraud Office and the European Union for Intellectual Property.

While a variety of mechanisms for international anti-corruption cooperation were reported, further information would be needed to indicate how often these mechanisms were used to exchange information on cases of corruption in sports.

**Table 8. Overview of support provided by G20 ACWG members to relevant programmes, projects, task forces, expert groups and/or other existing initiatives**

Measure Undertaken	Number of G20 Members
Group of Copenhagen/GoC <sup>32</sup>	9
INTERPOL Match-Fixing Task Force (IMFTF) <sup>33</sup>	19
IPACS <sup>34</sup>	14
OECD GLEN <sup>35</sup>	15
UNODC GlobE Network <sup>36</sup>	15

<sup>32</sup> Australia, France, Germany, Italy, Netherlands, Spain, Switzerland, United Kingdom, and the United States.

<sup>33</sup> Australia, Brazil, France, Germany, India, Indonesia, Italy, Japan, Netherlands, Republic of Korea, Russia, South Africa, Spain, Switzerland, Türkiye, United Kingdom, United States, INTERPOL, and UNODC

<sup>34</sup> Australia, Brazil, France, Germany, Italy, Japan, Saudi Arabia, Spain, Switzerland, Türkiye, United Kingdom, United States, OECD, and UNODC.

<sup>35</sup> Australia, Brazil, France, Germany, India, Indonesia, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, United Kingdom, United States, and OECD.

<sup>36</sup> Brazil, China, India, Indonesia, Mexico, Netherlands, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, United States, and UNODC.

Measure Undertaken	Number of G20 Members
UNODC Programme on Safeguarding Sport from Corruption and Crime <sup>37</sup>	20

The majority of G20 ACWG countries also reported that focal points for international cooperation were appointed. Most of these are focal points for general corruption cases and not specifically related to corruption in sport. For example, in China, the International Cooperation Department of the Central Commission for Discipline Inspection (CCDI) and the National Commission of Supervision (NCS) are responsible for international anti-corruption cooperation.

However, it is reported that some countries such as the Netherlands, which has a specialized prosecutor for fraud in sport, also have specialized focal points or authorities or are in the process of establishing them. Such specialized focus points could enhance the effectiveness of domestic and international cooperation. Spain also takes the approach of using one single focal point to facilitate cooperation: The Chief of the Anti-corruption Section in the Criminal Intelligence Unit of the Guardia Civil acts as the focal point of this security body for the INTERPOL Competition Manipulation Task Force, the UNODC GlobE Network, and the Analysis Project (AP) on corruption of Europol.

### Principle 5

#### **“Tackle corruption in sport related to organized crime”**

The infiltration of organized criminal groups can exacerbate corruption in sport. G20 countries should tackle the potential exploitation of sport by criminal groups that use it for money-laundering, illicit gains and other illegal acts linked to corruption within the framework of sport integrity as a whole.

Reports produced by UNODC<sup>38</sup> and Europol<sup>39</sup> have highlighted the influence and serious threat posed by criminal organizations to the social and economic role of sport. Organized criminal groups use corruption to facilitate their infiltration of sport. This enables them to exploit and manipulate sport in both amateur and professional environments and to generate illicit profits, project power and influence at local, national, regional, and global levels.

The involvement of organized criminal groups in sport is widespread and takes place on a global scale. It is linked to competition manipulation, corruption in sports organizations, illegal betting, money-laundering, human trafficking and smuggling of migrant athletes and other sports-related corrupt activities. Greater information and knowledge are required to

<sup>37</sup> Australia, Brazil, China, European Union, France, Germany, India, Indonesia, Italy, Japan, Mexico, Netherlands, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Switzerland, Türkiye, United Kingdom, United States, INTERPOL, OECD, and UNODC.

<sup>38</sup> <https://www.unodc.org/unodc/en/safeguardingsport/grcs/section-6.html>.

<sup>39</sup> <https://www.europol.europa.eu/publications-events/publications/involvement-of-organised-crime-groups-in-sports-corruption>.

understand the threat posed by organized crime in the context of sport; to develop effective policies, mechanisms and initiatives to effectively address its challenges; and to allocate the necessary resources to implement the necessary actions. The involvement of organized criminal groups in sport and their use of corruption is a growing area of concern and should remain on the agenda of the G20 ACWG, also in light of the Group's focus on the links between corruption and organized crime as well as on corruption measurement. In this area, the ACWG is in a unique position to combine existing work streams with a view to gaining a deeper understanding.

**Table 9. Overview of measures taken by G20 ACWG members to enhance cooperation to monitor trends, types and reports to identify good practices aimed at tackling and addressing the threats posed by organized criminal groups to sport**

Measures Undertaken	Number of G20 Members
Partner with national law enforcement to gather data <sup>40</sup>	12
Work with academic institutions to build an evidence base <sup>41</sup>	4
Exchange information with the private sector <sup>42</sup>	7

13 G20 ACWG members<sup>43</sup> reported taking measures aimed at tackling and addressing the threats posed by organized crime to sport. While there is a lack of comprehensive data on the role and impact of organized criminal groups in sport, some ACWG countries have taken measures to gather such data.

12 G20 members<sup>44</sup> cited collaboration among national law enforcement authorities to gather more systemic data on the threats posed by organized crime to sport. Italy identified the lack of a systematic collection of data as a key challenge to the efforts to counter the involvement of organized crime in sport.

Partnerships with academia, statistical institutions and the private sector are important to improve data-gathering efforts. An overview of the key measures taken by the G20 ACWG (see Table 10 below) highlights that only, Australia, INTERPOL and UNODC, were working with academic institutions to build an evidence base. In partnering with academia, the Australian Criminal Intelligence Commission (ACIC) works closely with the Australian Institute of Criminology to conduct research and build an evidence base informing policy and practice

<sup>40</sup> Australia, China, France, Germany, India, Italy, Netherlands, Spain, Türkiye, United Kingdom, United States, and UNODC.

<sup>41</sup> Australia, France, INTERPOL, and UNODC.

<sup>42</sup> Australia, France, Netherlands, Spain, United Kingdom, United States, and UNODC. Please also note that while this question was not specifically asked in the questionnaire, it was highlighted by number of G20 members in their responses to the questionnaire.

<sup>43</sup> Australia, China, France, Germany, India, Italy, Netherlands, Spain, Türkiye, United Kingdom, United States, INTERPOL, and UNODC.

<sup>44</sup> Australia, China, France, Germany, India, Italy, Netherlands, Spain, Türkiye, United Kingdom, United States, and UNODC

to counter crime. Only five G20 members (the Netherlands, Spain, the UK, the United States and UNODC) cited working with the private sector to exchange information. The [UNODC Global Report on Corruption in Sport](#) presents an overview of global trends of organized crime in sport. It highlights examples from around the world and presents conclusions and policy considerations on how to tackle this problem through partnerships, including governments, sports organizations, academia and the private sector.

While the involvement of organized crime in sport is a concern for the members of the G20 ACWG, the responses show an infrequent and low number of risk assessments, studies and monitoring of trends linked to organized crime and money-laundering in sport, as highlighted in Table 10 below. High-quality and regular research is key to the effectiveness of measures to tackle the infiltration and exploitation of sports by organized criminal groups.

A corruption risk assessment is a methodology that can be used to identify and address vulnerabilities, such as those which can be exploited by organized criminal groups using corruption to infiltrate the sport sector. Once identified, risks<sup>45</sup> can be prioritized, and measures, policies and resources can be developed and allocated to better tackle the use of corruption by organized crime to infiltrate sport, make illicit profit or launder proceeds of crime.

Responses to the questionnaire show that 12 G20 members have implemented measures to map the potential risks of corruption in sport related to organized criminal groups and money-laundering, as outlined in Table 10 below. France has started a risk mapping exercise on corruption in sport related to organized crime and money-laundering based on court decisions and investigations led by law enforcement authorities. The Federal Bureau for Investigations and the Department of Justice in the United States work closely with the private sector, state-level and local law enforcement authorities and gaming regulators to monitor trends and develop responses. Due to its sensitive nature, however, this information is not public.

International organizations have also taken action in this area. [The UNODC Programme on Safeguarding Sport from Corruption and Crime](#), an integral part of the UNODC Global Programme against Corruption, supports Governments, sport organizations and relevant stakeholders to tackle corruption and crime in sport. Numerous resources<sup>46</sup> have been produced under this programme, [and are freely available](#) online, including the [UNODC Global Report on Corruption in Sport](#). [The report](#) highlights the changing landscape of sport and its relation to corrupt practices, the existing initiatives to tackle the problem, issues related to detecting and reporting wrongdoing, as well as how existing legal frameworks can be applied to address corruption within this area. It offers a roadmap to effectively tackle the issue of crime and corruption in sports, and also sets out policy considerations to help address these issues. INTERPOL, through its media monitoring project, collects data on the potential risks of corruption in sport related to organized crime and money-laundering. The INTERPOL Match-Fixing Task Force (IMFTF) brings together law enforcement agencies from around the world to tackle match-fixing and corruption in sport.

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<sup>45</sup> For examples of relevant risks, please see [https://www.unodc.org/documents/Safeguardingsport/Documents/COVID-19\\_and\\_Anti-Corruption\\_FINAL\\_VERSION\\_3.pdf](https://www.unodc.org/documents/Safeguardingsport/Documents/COVID-19_and_Anti-Corruption_FINAL_VERSION_3.pdf).

**Table 10. Overview of reported measures taken by G20 ACWG members to map the potential risks of corruption in sport related to organized crime and money-laundering**

Measures Undertaken		Number of G20 Members
Measures conducted to map risks of corruption in sport linked to organized crime <sup>47</sup>		12
Types of Measures Taken	Risk assessments <sup>48</sup>	5
	Studies <sup>49</sup>	6
	Monitoring trends and typologies <sup>50</sup>	5

**Principle 6:**

“Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement”

Major sports events have become an integral part of modern society. Given that members of the G20 ACWG will host major sports events in the coming years, there is a clear interest in enhancing governance, transparency and accountability and in developing effective measures to tackle some of the unique risks of corruption associated with major events. For example, the 2026 FIFA World Cup will be co-hosted by Canada, Mexico and the United States, and France will host the Olympic Summer Games in 2024.

There are four stages<sup>51</sup> that can be identified in the preparation and delivery of major sports events: (1) conceptualization, (2) planning and implementation, (3) legacy ownership transfer (that takes place immediately after a major sports event) and, (4) post-event operations and governance. Although all these stages are vulnerable to different forms of corruption, the responses to the questionnaire did not provide examples of the types of risks prominent in the different jurisdictions. In general, examples of such risks include the manipulation of host selection processes, financial kick-back schemes involving the use of public funds in the development of event-related infrastructure, conflicts of interest involving international sports organizations, reselling of event tickets by event organizers for personal gain, and corruption linked to sponsorship opportunities and the acquisition of media rights.

<sup>47</sup> Australia, Brazil, China, France, Germany, India, Italy, Netherlands, Spain, Türkiye, United Kingdom, and UNODC.

<sup>48</sup> Australia, Brazil, France, Italy, and the United Kingdom.

<sup>49</sup> Australia, Brazil, China, Germany, Spain, and UNODC.

<sup>50</sup> Australia, Brazil, France, Spain, and UNODC.

<sup>51</sup> [UNODC Global Report on Corruption in Sport, pp 278.](#)

The G20 ACWG responses identified different legal frameworks and anti-corruption measures related to the governance of major sports events (see Table 11 below). While it is important to have tailored legal frameworks and anti-corruption measures in place to enhance governance and ensure the integrity of major sports events, enforcement of such frameworks and measures is often a challenge. The ACWG countries adopted different types of measures to enhance implementation and enforcement, including compliance audits, public funding criteria linked to the adherence to legal measures, reporting requirements and training (see Table 11 below). The most cited measure was compliance audits with 15 ACWG countries using this measure (see Table 11 below), public funding criteria linked to the adherence to legal measures was indicated by 5 countries and anti-corruption training was cited by 4 countries.

In Brazil, the General Law on Sports requires adherence to transparency and governance rules of sports organizations as a condition for the eligibility for public funding. As part of this, sports organizations are required to publish financial and contracting information, adopt mandatory internal control and transparency mechanisms, establish social control instruments that are subject to independent auditing, and prevent nepotism and conflict of interest. The Republic of Korea conducts sports event site monitoring and sports ethics enhancement campaigns through face-to-face activities. This includes visits by the responsible authorities to summer camp and regular training sites, facility inspections, lodging inspections and consultations with athletes and instructors.

**Table 11. Overview of G20 ACWG responses on the existence of relevant legal frameworks and the types of anti-corruption measures related to governance and major sports events**

Measures Undertaken		Number of G20 Members
Legal measures in place <sup>52</sup>		14
Types of Measures Taken	Compliance audits <sup>53</sup>	15
	Public funding criteria <sup>54</sup>	5
	Reporting requirements <sup>55</sup>	2
	Training <sup>56</sup>	4

<sup>52</sup> Australia, Brazil, China, Germany, India, Italy, Mexico, Netherlands, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, and the United States.

<sup>53</sup> Australia, Brazil, China, France, Germany, India, Indonesia, Italy, Japan, Mexico, Republic of Korea, Russia, Saudi Arabia, Spain, and Türkiye.

<sup>54</sup> Australia, Brazil, Germany, Mexico, and the United Kingdom.

<sup>55</sup> Australia, and Brazil.

<sup>56</sup> France, Republic of Korea, Russia, and Saudi Arabia.

Facilitating inter-agency cooperation is important to promoting the exchange of information and coordination between relevant authorities that play a role in preventing and countering corruption, in particular anti-corruption, law enforcement and criminal justice authorities. Cooperation between sports governing bodies and sports betting entities is also essential to effectively prevent and detect corruption in sport. G20 members recognized the importance of national cooperation and identified its promotion as a priority to better prevent corruption in sport.

15 G20 ACWG members<sup>57</sup> have implemented measures to promote trust and cooperation among sports organizations, law enforcement, criminal justice and corruption prevention authorities to effectively prevent and detect corruption in sport.

While the majority of ACWG countries cited the use of different mechanisms to facilitate cooperation, they also noted limited engagement with and by stakeholders from the sports sector, which is a significant impediment to the effective use of measures developed to prevent, detect, investigate and prosecute instances of corruption in sport. As reflected in the response submitted by Mexico, “while defined strategies are being implemented at the level of public institutions, effectiveness of this is impacted because the requirements are not mandatory for sports associations which are key stakeholders”.

The G20 ACWG should consider supporting national, regional and global initiatives aimed at enhancing collaboration and the exchange of information between criminal justice authorities and sports organizations in the fight against corruption in sport.

9 members of the G20 ACWG<sup>58</sup> cited in their responses that they have measures in place to regulate professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations and sports organizations to prevent corrupt conduct and unethical behaviour. In Brazil, the transfer of athletes and activities of intermediaries are regulated by the general law on sports. Additionally, Brazil has enacted legislation with the aim of enhancing the management of football clubs and their implementation on fiscal responsibility. In Spain, even if law enforcement agencies do not carry out activities specifically addressed at agents, representatives or intermediaries, constant vigilance of potential corruption in particular as regards football led to the so-called “Operation Lanigan”, whereby Spanish authorities charged a powerful agent and several of his/her associates for arranging fictitious transfers of players with the aim of making their ultimate transfer to a big team more expensive and earning substantial commissions in the process. In the United Kingdom, certain individual sports governing bodies provide a regulatory framework and require individuals and companies wishing to act as agents or intermediaries to be registered, for example, rugby and football. However, effective regulation in this area remains a challenge because, as highlighted in some of the responses, such activities of professionals within sports organizations are predominantly the responsibility of sports organizations themselves to address through their internal policies. There is a need for states to maintain oversight to ensure that this autonomy is not abused, and that all actors involved in sport are held to the highest standards of ethical behaviour.

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<sup>57</sup> Australia, China, France, Germany, India, Japan, Mexico, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom, and United States.

<sup>58</sup> Australia, Brazil, China, India, Italy, Saudi Arabia, South Africa, Spain, and the United Kingdom

## 5. Conclusion

### 5.1 Countering Corruption in Customs

The global effort to control the risk of corruption in customs administrations has been a focus for G20 countries since the adoption of the [High-Level Principles on Countering Corruption in Customs](#) in 2017. This G20 ACWG Accountability Report reveals the extent of the progress made by G20 countries since that commitment was made.

Various mechanisms for both preventing and combating corruption in customs administrations continue to be developed through regulations, procedures and guidelines, assessment tools and the designation of dedicated compliance units or persons. Appropriate integrity standards are in place to encourage high standards of conduct, good governance, and adherence to public service values. G20 countries continue to improve the integrity of customs officials by disseminating policies, providing awareness training, adopting codes of conduct, and applying appropriate sanctions in respect of violations.

In general, the G20 countries allocate sufficient resources, both human and financial, to their customs administrations. In addition, the use of technology continues to be expanded, with automation helping to speed up customs processes, reduce the level of human error, and minimize the potential for corruption arising from direct contact between customs officials and customs users.

The application of ICT has also helped to ensure the smooth operation of customs processes during the COVID-19 pandemic. Transparent and effective innovations were adopted to simplify and expedite the clearance process, and to minimize physical or social contact. Some of the procedures that were developed during the pandemic continue to be applied, notwithstanding that the situation has already returned to normal in many G20 countries.

Most G20 countries are also working to actively improve their strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms, such as internal and external auditing, and have made significant efforts to promote open, transparent and productive cooperation between customs administrations and the private sector.

Considering that customs processes often involve cross-border trade, it is important that international standards be developed and implemented. For this reason, G20 countries continually strive to improve the regulatory standards applicable in their respective countries by ratifying and adopting international standards, including those developed by the WCO, or regional standards such as those applied by the EU. In addition, many G20 countries participate in international forums that allow them to share experiences and good practices, and also collaborate in capacity building activities, such as training and seminars.

#### 5.1.1 Possible ways forward for the G20

To continue the efforts to counter corruption in customs, G20 countries may wish to consider taking further steps that include:

- Facilitating the G20 ACWG future agenda on countering corruption in customs, and conducting exchange sessions where G20 countries can share good practices and establish collaboration and partnerships;
- Strengthening collaboration between customs administrations and both the public and private sectors by developing more open, transparent, and productive relationships, including collaboration for the implementation of the WTO Trade Facilitation Agreement;
- Taking measures to allocate adequate resources to effectively identify, prevent, and counter corruption in customs;
- Enhancing the use of ICT for customs administration by adopting technologies replacing paper-based customs procedures with electronic operations in order to create more efficient and transparent customs processes;
- Improving G20 countries efforts to ensure appropriate follow-up on reports of wrongdoing in customs administrations;
- Supporting capacity development programs for customs administrations so as to enhance compliance with international standards, including those developed by the WCO; and
- Enhancing efforts to map potential risks of corruption in customs related to organized crime and money laundering.

## 5.2 Tackling Corruption in Sport

The risk of corruption has grown alongside the globalization of sport. While the evolution of sport has been positive in many respects, it has also brought with it complex sport-specific corruption risks. Corruption in sport is multifaceted, continually evolving and shaped by a wide range of actors in both the public and private sectors. Therefore, to effectively tackle corruption in sport, there is a clear need to involve all relevant stakeholders, including governments, sports organizations, private sector sports entities, civil society and others. Cooperation and coordination are fundamental so that knowledge can be shared and capacity strengthened with a view to developing and implementing comprehensive and integrated anti-corruption strategies. The legal instruments developed globally, primarily the UNCAC, can also be used to promote and develop anti-corruption policies in the sports sector, in accordance with applicable domestic law.

Public authorities have only recently displayed interest in establishing regulations against corruption in sport. Of particular concern is the strategy of infiltrating organizations that is used by organized criminal groups to target sports entities. Corruption in sport, however, cannot be considered as a purely exogenous threat. What has also attracted public scrutiny is the reach, scale and complexity of criminal networks within sport. Governance in sports organizations is therefore a key area for countries to regulate in order to ensure that sport autonomy is not abused.

Tackling corruption in sport is a stated priority of the G20 ACWG. Given the challenges faced in this regard, the Group should devote more time, efforts and resources in order to better

understand the unique challenges posed by this manifestation of corruption, and to support national, regional and global responses. Further research and analysis are necessary to inform evidence-based policies and implement initiatives to support the prevention, detection, investigation and prosecution of corruption in sport. As countries recover from the COVID-19 pandemic, sports activities and sporting events will increase. The G20 countries represent the world's largest economies and, especially as the hosts of major sports events, have a significant role to play in preventing and countering corruption in the sport ecosystem in their jurisdictions. The challenges of corruption in sport are surmountable but require significant political commitment, cooperation, coordination and effective implementation of measures that are based on identified risks, evidence and good practices.

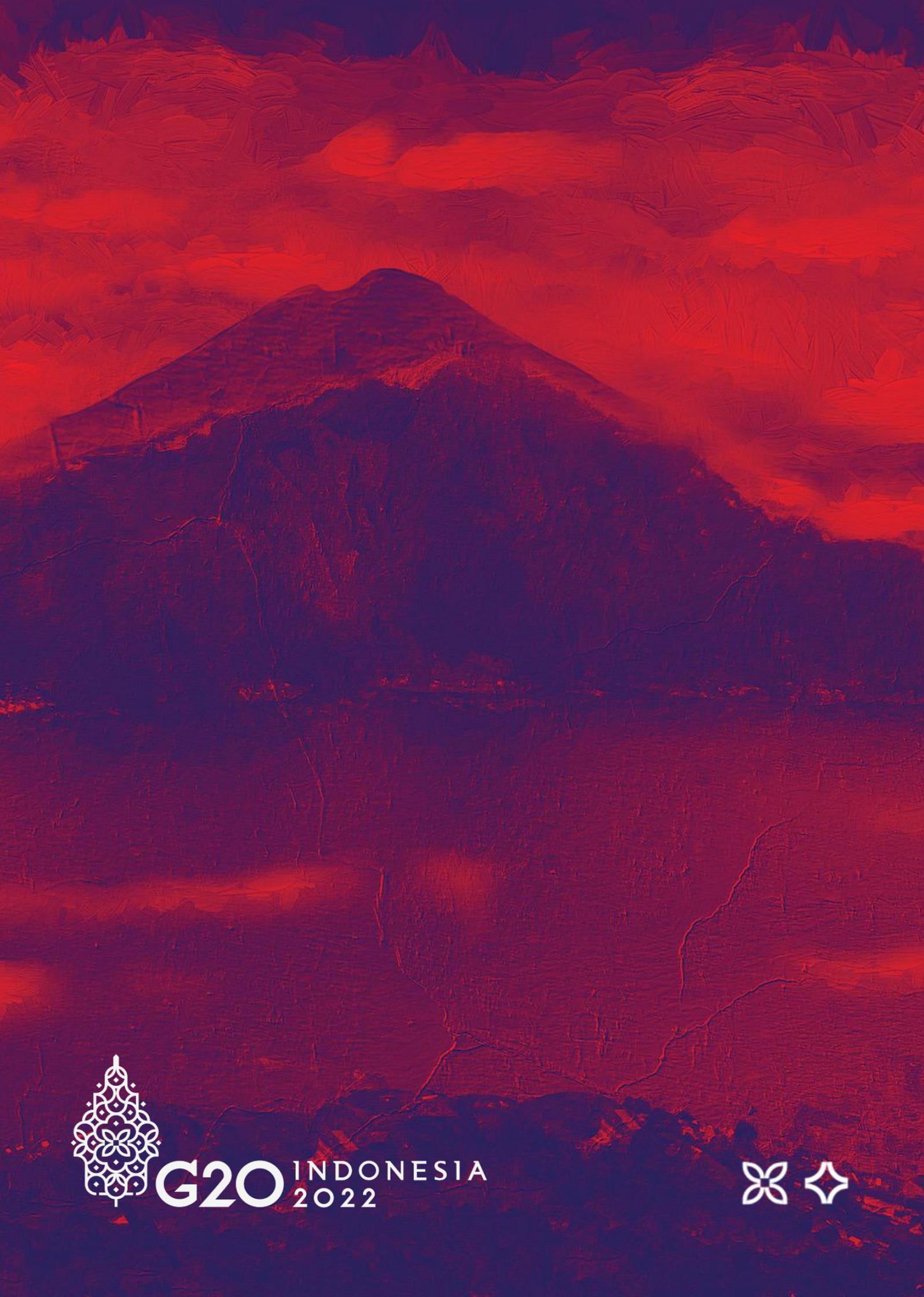
### **5.2.1 Possible ways forward for the G20**

In order to successfully and effectively tackle corruption in sports, G20 members may wish to consider taking further steps that include:

- Continuing to include corruption in sport on the agenda of the G20 ACWG to facilitate the exchange of information and sharing of good practices;
- Developing comprehensive policies on anti-corruption in sport based on an assessment of the corruption risks faced, including those related to the organization of major sports events, involvement of organized crime in sport, bribery and competition manipulation, illegal betting, and those risks that negatively affect children, young athletes and other vulnerable groups;
- Establishing a national specialized body or bodies, or ensuring specialized expertise within existing bodies with clear responsibility for the prevention, detection, investigation and sanctioning of corruption in sport, while ensuring that the necessary independence, training and resources required to carry out the functions effectively will be available;
- Supporting programmes, projects, task forces, expert groups and existing initiatives at national, regional and global levels that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers, policymakers and sports organizations, as well as the private sector and civil society;
- Publishing the reports of existing specialized bodies which tackle corruption in sport to increase the understanding of how they function and to identify and share good practices; and
- Facilitating the collection of data on corruption in sport to enable evidence-based policy-making, including information on adjudicated cases, and the effectiveness of existing mechanisms and networks for exchanging information and promoting cooperation.

## **6. Annexes**

Please see separate annexes



**G20** INDONESIA  
2022

