

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED BY
KYRGYZSTAN**

ARTICLE 6

PREVENTIVE ANTI-CORRUPTION BODIES

KYRGYZSTAN (FOURTEENTH MEETING)

10. According to article 50 (Coordination activities) of the constitutional Law of the Kyrgyz Republic "On the Prosecutor's Office of the Kyrgyz Republic" dated September 10, 2021 No. 114. The Prosecutor General and the prosecutors authorized by him, within their powers, coordinate the activities of law enforcement, fiscal and other state bodies, local self-government bodies on issues of combating corruption. The procedure and form of organizing the coordinating activities of prosecutors and the formation of the composition of the Coordinating Council are determined by the Prosecutor General. The decision of the Coordinating Council is binding on law enforcement, fiscal and other state bodies, local governments engaged in combating corruption.

In this regard, there is a Regulation on the Coordinating Council of Heads of Law Enforcement, Fiscal and Other State Bodies, Local Self-Government Bodies Kyrgyz Republic on combating corruption, approved by order of the Prosecutor General of the Kyrgyz Republic dated December 27, 2021, where the Accounts Chamber is a member of this Council.

11. According to Article 41 of the Law on the Accounts Chamber: "The Prosecutor General's Office of the Kyrgyz Republic, the state body for national security of the Kyrgyz Republic, the Ministry of Internal Affairs of the Kyrgyz Republic, the National Bank of the Kyrgyz Republic, the Ministry of Finance of the Kyrgyz Republic and their departmental divisions, other state bodies are obliged to facilitate the activities of the Accounts Chamber. The Accounts Chamber is obliged to cooperate with the above organizations, as well as, if violations are detected, to report them and provide their conclusions to law enforcement agencies or the court. The above organizations, in particular law enforcement agencies and courts, are obliged to provide information on the progress of proceedings in cases referred to them.

In this regard, there is an Agreement on Cooperation between the Accounts Chamber of the Kyrgyz Republic and law enforcement agencies, prosecution authorities dated May 31, 2018.

According to this Agreement: The prosecution authorities and law enforcement agencies that have received audit materials/information for consideration take measures to restore the amounts of financial violations identified by audits of the Accounts Chamber. Based on the results of interaction, the Parties annually exchange

information on the implementation of this Agreement in order to develop measures to improve interaction. The parties quarterly reconcile the number of submitted audit materials.

In accordance with the specified Agreement: "The interaction of the Parties is carried out in the following areas:

1) transfer by the Accounts Chamber of audit materials/information to the prosecutor's office and law enforcement agencies in order to give a legal assessment of the violations identified by the audit and take measures;

2) mutual provision of legal assistance, exchange of methodological recommendations, analytical information, including on issues of prevention, detection and suppression of offenses in the field of budget legislation;

3) holding seminars and trainings, as well as interdepartmental working meetings and meetings to strengthen mutual cooperation of the Parties".

12. According to Article 62 (Publications) of the Law on the Accounts Chamber: "All reports submitted to the Jogorku Kenesh of the Kyrgyz Republic must be published within a month, unless otherwise established by the Jogorku Kenesh of the Kyrgyz Republic. The Accounts Chamber has the right to publish information to the public, if the published information does not violate the confidentiality of the audited object. However, if there is evidence that indicates the commission of a crime by officials of the audited entity, such information will not be protected from publication on the basis of confidentiality. The Accounts Chamber regularly provides the media with information about its activities, which is subject to mandatory publication."

In this regard, the report on the activities of the Accounts Chamber and the results of audit activities are published on an ongoing basis on official website of the Accounts Chamber (www.esep.kg), and information about the activities of the Accounts Chamber is placed on the pages Accounts Chamber on Facebook and Telegram channel and well-known media portals.

13. According to Article 14 (Training and Vocational Education) of the Law on the Accounts Chamber: "Employees of the Accounts Chamber are required to undergo regular training on advanced training, namely the study of new technologies, changes in legislation, etc. at the expense of the republican budget and grants.

In this regard, the Human Resources Management Department of the Accounts Chamber regularly organizes training for employees of the Accounts Chamber, including on corruption prevention.

14. The Accounts Chamber carries out its activities on the basis of the following principles, including publicity and openness, to the extent that this does not contradict the requirements of the legislation on the protection of the rights and freedoms of the individual, and taking into account the regime of secrecy and other information protected by the legislation of the Kyrgyz Republic.

According to Chapter VIII of the Law on the Accounts Chamber:

“Article 55. Independent auditor

Audit of the financial statements of the Accounts Chamber is carried out once every 3 years by an independent auditor.

An independent auditor with an appropriate license to conduct an audit is appointed by the Jogorku Kenesh of the Kyrgyz Republic on the proposal of the Accounts Chamber.

The selection of an independent auditor is carried out on a tender basis in accordance with the legislation on public procurement.

The same auditor cannot be approved by the Jogorku Kenesh of the Kyrgyz Republic more than twice in a row.

Payment for the services of an independent auditor is provided for by the law of the Kyrgyz Republic on the republican budget for the corresponding year.

Article 56. Powers of an independent auditor in the field of publication and disclosure of information

An independent auditor has the same authority to collect information as the Accounts Chamber.

The independent auditor is subject to the same disclosure restrictions as the Accounts Chamber.

The results of an independent audit of the financial statements of the Accounts Chamber are considered by the Council of the Accounts Chamber and appropriate decisions are made on them.

Article 57. Audit

An independent auditor conducts an audit of the Accounts Chamber's financial statements in accordance with international auditing standards.

The audit report on the financial statements of the Accounts Chamber must be submitted to the President of the Kyrgyz Republic and the Jogorku Kenesh of the Kyrgyz Republic no later than June 20 of the year following the calendar year to which the financial statements relate.

In addition, it should be noted that the independent auditor's report is published on the official website(www.esep.kg).

16.The Accounts Chamber has an official website(www.esep.kg) Where in the sections: “Results of audit activities”, “Reports on audits of budget execution”, “Report on the activities of the Accounts Chamber”, the necessary information is published, and there are also pages on Facebook and the Telegram channel, where information about the activities of the Accounts Chamber is published.

II. On the implementation of Article 5 of the UN Convention against Corruption

1.It should be noted that in the Kyrgyz Republic there is a system of state bodies that are engaged in the prevention of corruption and the fight against corruption.

At the same time, the general coordination of the work of state bodies in the fight against corruption is assigned to the Prosecutor General's Office.

According to the constitutional Law “On the Prosecutor’s Office of the Kyrgyz Republic”, the Prosecutor’s Office of the Kyrgyz Republic (hereinafter referred to as the Prosecutor’s Office) is a state body designed to ensure the rule of law, the unity and strengthening of the rule of law, as well as the protection of legally protected interests of the individual, society and the state.

In addition, according to Article 50 of the same Law, the Prosecutor General and the prosecutors authorized by him, within their powers, coordinate the activities of law enforcement, fiscal and other state bodies, local governments on issues of combating corruption.

The procedure and form of organizing the coordinating activities of prosecutors and the formation of the composition of the Coordinating Council are determined by the Prosecutor General.

The decision of the Coordinating Council is binding on law enforcement, fiscal and other state bodies, local governments engaged in combating corruption.

At the same time, according to Article 5 of the Law “On Combating Corruption”, all state bodies and local self-government bodies, state and municipal employees within the limits of their functions and powers are required to combat corruption. The heads of state bodies, local self-government bodies and institutions, within their powers, ensure the fulfillment of the requirements of this Law and the application of the measures provided for by this Law. Heads of ministries, state committees, administrative departments, local governments and legal entities, regardless of their form of ownership, as well as citizens, provide assistance and necessary assistance to authorized anti-corruption units.

Identification, prevention and suppression of corruption offenses and bringing the persons guilty of their commission to justice within their competence are carried out by law enforcement agencies.

The official results of the work of state bodies, including those on the prevention and fight against corruption, are posted on the official websites of state bodies.

In this regard, draft regulatory legal acts for public discussion are posted on the official websites of the rule-making bodies:

- on the website of the President of the Kyrgyz Republic (www.president.kg)
Section bills and draft decrees;
- on the website of the Jogorku Kenesh of the Kyrgyz Republic (www.kenesh.kg) bills section;
- on the website of the General Prosecutor's Office of the Republic www.prokuror.kg
- on the website of the Cabinet of Ministers of the Kyrgyz Republic (www.gov.kg) public discussion section;
- on the website of the National Bank of the Kyrgyz Republic (www.nbkr.kg) section projects for discussion;

- Online Central Electoral Commission for Elections and Referendums Kyrgyz Republic (www.shailoo.gov.kg) section for public discussion of projects.

In addition, there is a single portal for discussing projects normative legal acts (www.koomtalkuu.gov.kg).