Tenth session
Atlanta, United States of America, 11–15 December 2023
Item 2 of the provisional agenda
Review of the implementation of the United Nations
Convention against Corruption

Implementation of chapter II (Preventive measures) of the
United Nations Convention against Corruption

Thematic report prepared by the Secretariat

Summary

The present report contains information available as at 15 September 2023 on
successes, good practices, challenges and observations identified during the second
cycle of the Mechanism for the Review of Implementation of the United Nations
Convention against Corruption, with a focus on the implementation of articles 5 to 13
of chapter II (Preventive measures) of the Convention. The implementation of article 7,
paragraph 4; article 8, paragraph 5; article 14; and article 12, paragraph 2 (c), is assessed
in the thematic report entitled “Implementation of provisions of a cross-cutting nature
in chapter II (Preventive measures) and chapter V (Asset recovery) of the United
Nations Convention against Corruption” (CAC/COSP/2023/6).

* CAC/COSP/2023/1.
I. Introduction, scope and structure

1. In accordance with paragraphs 35 and 44 of the terms of reference of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, the present thematic report has been prepared in order to compile the most common and relevant information on successes, good practices, challenges and observations contained in the completed executive summaries and country review reports.

2. The analysis of the implementation of the Convention by States parties under review in the second cycle of the Implementation Review Mechanism has been prepared for consideration by the Conference of the States Parties to the United Nations Convention against Corruption at its tenth session in four separate thematic reports, as follows: (a) the present report, focusing on chapter II, articles 5 to 13, excluding cross-cutting issues that overlap with chapter V; (b) a report examining the issues that overlap between chapter II and chapter V (CAC/COSP/2023/6); (c) a report focusing on chapter V, excluding cross-cutting issues that overlap with chapter II (CAC/COSP/2023/5); and (d) a regional supplement analysing the regional differences between and trends in the implementation of all provisions under review during the second cycle (CAC/COSP/2023/7).

3. Building on the last thematic reports on the matter, prepared for the fourteenth session of the Implementation Review Group (CAC/COSP/IRG/2023/5 and its regional supplement CAC/COSP/IRG/2023/5/Add.1), the present report is based on information related to articles 5 to 13 from the finalized executive summaries and country review reports of the 82 reviews that had been completed as at 15 September 2023. The report focuses on existing trends in implementation and includes information on the most prevalent challenges and good practices in the form of tables, text boxes and figures. The recommendations and good practices identified in the reviews are determined in line with paragraph 8 of the terms of reference of the Implementation Review Mechanism, which provides that the Mechanism must take into account the levels of development of States parties, as well as the diversity of judicial, legal, political, economic and social systems and differences in legal traditions. The terms of reference also provide that the Mechanism must take account of the advancing global standards of implementation of the Convention. The examples of good practices included in the boxes are illustrative and will vary between different iterations of this report to ensure that a broad range of topics is covered. The structure of the report follows that of the executive summaries by clustering closely related articles and topics, with a final section containing a brief analysis of correlations between the findings of the first and second cycles.

II. General observations on challenges and good practices in the implementation of chapter II of the United Nations Convention against Corruption

4. Figures I and II and tables 1 and 2 below represent data from 82 completed country reviews and provide an analytical overview of the common challenges and good practices in the implementation of articles 5 to 13 of the Convention, including cross-cutting issues. The trends identified in the present report are largely consistent with those identified in the previous thematic reports.

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1 The cross-cutting issues comprise article 7, paragraph 4; article 8, paragraph 5; and article 52, paragraphs 5 and 6, on asset declarations; articles 14, 52 and 58, on measures to prevent money-laundering and other related matters; and articles 12, paragraph 2 (c), and 52, paragraph 1, on beneficial ownership identification.

2 In order to provide the most comprehensive overview of the implementation of articles 5 to 13 of the Convention, the information presented in the tables and figures in chapter II includes provisions covering the cross-cutting issues.
Table 1

**Most prevalent challenges in the implementation of chapter II of the Convention**

<table>
<thead>
<tr>
<th>Article of the Convention</th>
<th>Number of States with recommendations</th>
<th>Number of recommendations issued</th>
<th>Most prevalent challenges in implementation (in order of article of the Convention)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article 5</td>
<td>66</td>
<td>120</td>
<td>Corruption prevention measures that are not adapted, systematic or sustained; fragmented and ineffective national anti-corruption policies; weak coordination and insufficient inclusion of non-governmental stakeholders in the development and implementation of anti-corruption policies; insufficient monitoring and reporting mechanisms for assessing the implementation and effectiveness of anti-corruption policies and lack of publication of findings; and lack of evaluation of legal and administrative measures</td>
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<tr>
<td>Article 6</td>
<td>65</td>
<td>101</td>
<td>Lack of designated preventive anti-corruption bodies or existence of bodies lacking a clear mandate, sufficient resources or the necessary legal, structural and operational independence, including in relation to appointment and removal procedures for their heads; lack of specialized staff and adequate training for staff; and poor coordination among various anti-corruption bodies, including lack of mechanisms to facilitate such coordination in relation to the implementation of anti-corruption policies and measures</td>
</tr>
<tr>
<td>Article 7</td>
<td>80</td>
<td>242</td>
<td>Inadequate procedures for the selection, training and rotation of individuals holding public positions considered especially vulnerable to corruption; insufficient transparency in the recruitment of public officials and insufficient integrity-related training; limited criteria concerning candidatures for and election to public office; lack of comprehensive legislation or administrative measures to regulate the funding of candidates for elected office and the funding of political parties, including in relation to adequate limits to private donations and restriction of anonymous and foreign donations, effective disclosure obligations and oversight and audit mechanisms; lack of right to appeal appointment and promotion decisions; and insufficient legislation or mechanisms establishing clarity in relation to the prevention and regulation of conflicts of interest and the monitoring of the implementation of such legislation or mechanisms</td>
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<tr>
<td>Article 8</td>
<td>76</td>
<td>232</td>
<td>Lack of codes of conduct for public officials or codes excluding certain groups of public officials, and inadequate enforcement of the codes; limited reporting channels and protection measures for reporting officials; no obligation for public officials to report acts of corruption; and inadequate measures to prevent conflicts of interest, including on outside activities, secondary employment, asset declarations and acceptance of gifts</td>
</tr>
<tr>
<td>Article 9</td>
<td>66</td>
<td>141</td>
<td>Lack of information relating to procurement procedures and inadequate rules concerning technical specifications for tenders; non-existent or ineffective systems of domestic review and appeal in public procurement; inadequate selection, screening methods and training for procurement officials; no obligation for procurement officials to declare their assets and interests; lack of information and communications technology-based procurement systems (e-procurement) and measures regulating procurement personnel; limited transparency in the process for the adoption of the budget and lack of public consultation; no or limited systems of risk management and internal control in the management of public finances and insufficient external audits; inadequate record retention periods for preserving the integrity of accounting records; and inadequate sanctions for non-compliance in the preservation of documents related to public expenditure and revenue</td>
</tr>
<tr>
<td>Article 10</td>
<td>65</td>
<td>110</td>
<td>Lack or inadequacy of legislation or procedures regulating public access to information or inadequate application thereof; overly complex administrative procedures for public service delivery and access to information; and limited data-collection systems to identify, monitor and analyse corruption risks in the public sector</td>
</tr>
<tr>
<td>Article 11</td>
<td>46</td>
<td>80</td>
<td>Lack or insufficiency of measures to strengthen integrity in the judiciary and prosecution services; lack of mechanisms to ensure compliance with relevant measures; lack of independence in the process for the appointment and removal of members of the judiciary and prosecution services and in the institutional structures tasked with investigating judges and prosecutors; lack of specialized codes of conduct and associated training for judges and prosecutors or exclusion of certain judicial officials; inadequate management of conflicts of interest; and inadequate enforcement of administrative sanctions</td>
</tr>
<tr>
<td>Article 12</td>
<td>75</td>
<td>222</td>
<td>Limited cooperation between law enforcement agencies and private entities; lack of codes of conduct for compliance of business activities; lack of or narrowly defined post-employment restrictions for former public officials; inadequate measures to prevent the misuse of procedures regarding subsidies and licences granted by public authorities for commercial activities; limited accounting and auditing standards and procedures to safeguard the integrity of private entities, and inadequate measures to monitor compliance with those standards and procedures; and lack or inadequacy of legislation on the non-deductibility of expenses that constitute bribes</td>
</tr>
</tbody>
</table>
Inadequate measures for effective access to information, including as a result of a lack or insufficiency of legislation, lack of application thereof and limited appeal and enforcement measures; limited contribution of the public to decision-making processes and limited participation of non-governmental stakeholders in governmental efforts to prevent and combat corruption; lack of effective measures ensuring that the freedom to seek, receive, publish and disseminate information concerning corruption is respected, promoted and protected; lack of public awareness campaigns and education programmes to prevent corruption; and inadequate measures for ensuring that the relevant anti-corruption bodies are known to the public and that reporting procedures, including for anonymous reporting, are established and accessible to the public.

Figure II
Good practices identified in the implementation of chapter II of the Convention

<table>
<thead>
<tr>
<th>Article of the Convention</th>
<th>Number of States with good practices</th>
<th>Number of good practices issued</th>
<th>Most prevalent challenges in implementation (in order of article of the Convention)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article 13</td>
<td>47</td>
<td>75</td>
<td></td>
</tr>
</tbody>
</table>

Table 2
Most prevalent good practices in the implementation of chapter II of the Convention

<table>
<thead>
<tr>
<th>Article of the Convention</th>
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<th>Number of good practices issued</th>
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</thead>
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<tr>
<td>Article 5</td>
<td>31</td>
<td>44</td>
<td>Establishment of coordinated and effective anti-corruption strategies and policies developed and implemented with the active involvement of non-governmental stakeholders; regular monitoring and assessments aimed at evaluating the implementation and effectiveness of those strategies and policies; implementation of a wide range of activities and measures to prevent corruption, including national campaigns and the inclusion of integrity principles in educational curricula; and active participation in international and regional organizations and programmes that address corruption</td>
</tr>
<tr>
<td>Article of the Convention</td>
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<tr>
<td>Article 6</td>
<td>18</td>
<td>21</td>
<td>Establishment of operational anti-corruption units in public institutions; effective coordination among preventive anti-corruption bodies; independent budgets for preventive anti-corruption bodies; and provision of adequate resources, specialized staff and anti-corruption training for the personnel of such bodies</td>
</tr>
<tr>
<td>Article 7</td>
<td>18</td>
<td>25</td>
<td>Identification of positions considered especially vulnerable to corruption, and adoption of additional measures to regulate such positions; advertisement of vacancies and pay scales for public positions by various means; regular rotation policies; comprehensive regulation for the funding of candidatures and political parties; and enhanced integrity training for public officials, in particular for those in managerial positions</td>
</tr>
<tr>
<td>Article 8</td>
<td>22</td>
<td>30</td>
<td>Measures to promote integrity and ethics and prevent corruption in the public service; integrity management units in different ministries and offices; mandatory codes of ethics; comprehensive legislation on protection for reporting officials; and measures to prevent conflicts of interest</td>
</tr>
<tr>
<td>Article 9</td>
<td>25</td>
<td>31</td>
<td>Use of electronic procurement systems and integrity pacts; suspension of contract awards during appeal processes; diverse measures to ensure transparency in public tendering; measures to promote transparency and public consultation in the budget process and the management of public finances, including through the use of guides, interactive online tools and social media; and measures to preserve the integrity of documents related to public expenditure and revenue, and to prevent the falsification of such documents</td>
</tr>
<tr>
<td>Article 10</td>
<td>26</td>
<td>34</td>
<td>Strong frameworks ensuring the proactive provision of information and effective access to information upon request, complemented by awareness-raising efforts, and training for the personnel responsible for providing information and managing online platforms; and simplification of administrative procedures through the use of electronic means</td>
</tr>
<tr>
<td>Article 11</td>
<td>7</td>
<td>7</td>
<td>Development of a case-management system to enhance transparency in case distribution; and the adoption of a code of conduct for the judiciary</td>
</tr>
<tr>
<td>Article 12</td>
<td>12</td>
<td>15</td>
<td>Broad participation of the private sector in the development of anti-corruption policies; establishment and maintenance of beneficial ownership registers; and awareness-raising and other measures aimed at promoting transparency among private entities</td>
</tr>
<tr>
<td>Article 13</td>
<td>32</td>
<td>37</td>
<td>Measures to promote public participation and broad consultations, including e-platforms that make publicly available all draft laws to facilitate feedback and comments from non-State actors; facilitation of the reporting of corrupt conduct to anti-corruption bodies through multiple channels; broad access to and proactive provision of public documents and open data; the development of tailored educational curricula on integrity; and frequent training activities and information campaigns, including through national youth networks</td>
</tr>
</tbody>
</table>
III. Implementation of chapter II of the United Nations Convention against Corruption

A. Preventive anti-corruption policies and practices (art. 5) and preventive anti-corruption body or bodies (art. 6)

5. Broadly, States have taken the following three different approaches to implementing article 5 of the Convention, often buttressed by constitutional provisions enshrining values such as integrity, accountability and transparency: (a) the development of a comprehensive national anti-corruption strategy, as a single document or as a document embedded in legislation or policy documents such as development or national integrity plans; (b) sector-specific anti-corruption strategies without an overarching comprehensive strategy; or (c) the application of an implicit policy, which, even if not always codified in a specific document, is implemented through consistent efforts to include provisions to prevent corruption when drafting legislation, and through the adoption of specific preventive measures.

6. Among the States that have adopted one of the latter two approaches, recommendations were in some cases issued with regard to assessing whether the existing measures were adequate and whether a coordinated anti-corruption policy should be developed. States that did not have in place any policies or strategies received recommendations on developing and implementing effective, coordinated anti-corruption policies that promoted the participation of society.

7. The anti-corruption strategies adopted by States generally establish thematic pillars, priority areas and strategic objectives, and are frequently accompanied by action plans laying out specific actions, timelines and indicators to measure achievement with a view to ensuring their effectiveness. Recommendations were issued in States whose strategies were not accompanied by sufficient data collection or reporting mechanisms enabling real-time monitoring and impact assessments. In States that did have in place such measures, recommendations were sometimes issued encouraging them to publish the results of their evaluations.

8. Insufficient or unsystematic involvement of non-governmental stakeholders in the development, implementation and evaluation of the strategies similarly elicited recommendations for States. Conversely, many good practices were highlighted by reviewers in States that did ensure the active involvement of non-governmental stakeholders.

Box 1
Examples of good practices identified in the implementation of article 5 of the Convention in relation to the involvement of non-governmental stakeholders

In Malawi and Namibia, the participation of civil society organizations in the development and, in the case of Malawi, implementation of the national anti-corruption policy and strategy was highlighted as a good practice.

In the Republic of Korea, the active involvement of civil society, the general public and the private sector in the establishment and ongoing monitoring and evaluation of anti-corruption policies was commended.

In Romania, thematic assessment visits to public administration institutions were conducted by teams of experts composed of representatives of cooperation platforms under the national anti-corruption strategy, including from public authorities, the business sector and civil society.

In the Bolivarian Republic of Venezuela, preventive programmes such as the “senior citizens as social auditors” programme and the “Comptroller’s Office school outreach programme” had been put in place.
9. To ensure that all public bodies with responsibilities under the anti-corruption policy are actively engaged in its implementation, States designated bodies to coordinate and oversee such implementation, with reviewers issuing recommendations to States that had not done so. States frequently establish such coordination mechanisms by tasking existing structures or by forming coordination committees, which often include various institutions and non-governmental stakeholders.

10. States have adopted a variety of measures and practices aimed at the prevention of corruption, which have often addressed other provisions of chapter II and have frequently included awareness-raising and educational activities. Reviewers noted gaps in States whose preventive measures were not systematic or targeted, and issued recommendations on the allocation of sufficient resources to enable the implementation of the measures foreseen in anti-corruption strategies.

11. With regard to the evaluation of relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption, reviewers issued recommendations to States that did not undertake such evaluations or that did not do so regularly or systematically.3

Box 2
Examples of good practices identified in the implementation of article 5 of the Convention in relation to evaluation efforts

In Namibia, integrity committees whose performance was periodically reviewed by the anti-corruption commission had been established in public institutions.

In the Republic of Korea, the periodic evaluation and recommendation of improvements to anti-corruption legal instruments and administrative measures through regular corruption risk assessments by the Anti-Corruption and Civil Rights Commission was highlighted as a good practice.

In Slovakia, the development of a methodology for the management of corruption risks and baseline assessments for the formulation of evidence-based policies was commended by reviewers.

12. All States have reported on their membership of or involvement in regional and international organizations, programmes and projects, as well as the signing of memorandums of understanding with other States, aimed at the prevention of corruption.4

13. Concerning the establishment of anti-corruption bodies, States either establish a new, autonomous institution or task existing institutions with relevant preventive

3 For more information on States parties’ efforts to implement article 5, paragraph 3, of the Convention, see CAC/COSP/WG.4/2023/2.

4 These include the Action Group against Money Laundering in Central Africa, the Advisory Board on Corruption of the African Union, the African Association of Anti-Corruption Authorities, the Anti-Corruption Initiative for Asia and the Pacific of the Asian Development Bank and the Organisation for Economic Co-operation and Development, the Arab Anti-Corruption and Integrity Network, the Asia/Pacific Group on Money Laundering, the Asset Recovery Inter-Agency Network for Southern Africa, the Association of Anti-Corruption Agencies in Commonwealth Africa, the Association of Supervisors of Banks of the Americas, the Eastern and Southern Africa Anti-Money Laundering Group, the Economic Community of Central African States, the Egmont Group of Financial Intelligence Units, the European Partners against Corruption, the Financial Action Task Force of Latin America, the Global Anti-Corruption Initiative of the United Nations Development Programme, the Global Organization of Parliamentarians against Corruption, the Group of 20 Anti-Corruption Working Group, the Group of States against Corruption of the Council of Europe, the International Association of Anti-Corruption Authorities, the International Association of Anti-Corruption Authorities, the International Criminal Police Organization (INTERPOL), the Middle East and North Africa Financial Action Task Force, the Network of National Anti-Corruption Institutions in West Africa, the Network of National Anti-Corruption Institutions in Central Africa, the Organization for Security and Cooperation in Europe, the Pacific Association of Supreme Audit Institutions, the Pacific Islands Law Officers’ Network, the Pacific Transnational Crime Network and the South East Asia Parties against Corruption.
functions. In cases where multiple bodies were charged with preventive functions, recommendations were issued on ensuring the clarity and complementarity of their functions and the efficiency and effectiveness of their actions. Although only three States explicitly reported that they had no specialized preventive body in place, others noted that their bodies lacked the resources and specialized staff necessary for their operation, leading to recommendations being issued.

14. States take different approaches to ensuring the legal, structural and operational independence of corruption prevention bodies, including through the provision of constitutional guarantees or other legislative provisions on security of tenure, budgets and staffing. Recommendations have been issued where such bodies were found not to have sufficient independence, either because they operated under the control of other institutions, had inadequate selection, appointment and removal procedures and inappropriate durations of appointment for their heads and members, or lacked an autonomous budget or the necessary human and financial resources, including for specialized and regularly trained staff.

15. About 75 per cent of States have officially informed the secretariat of their designated preventive anti-corruption bodies, in many cases doing so during the course of the review.

B. Public sector (art. 7), codes of conduct for public officials (art. 8) and measures relating to the judiciary and prosecution services (art. 11)

16. All States have adopted procedures governing the recruitment, hiring, retention, promotion and retirement of public officials in their constitutions, laws governing the civil service, administrative decrees or human resources manuals. Approaches vary, from the establishment of centralized procedures managed by centralized bodies to multiple procedures that vary based on the hiring department and type of public official in question. States generally publish vacancies through advertisements in official gazettes and newspapers and on government websites, with recommendations issued in cases where the procedure for advertising vacancies was not standardized.

17. Although States prescribe principles of efficiency, transparency and objective criteria such as merit, equity and aptitude in the administration of public officials, many recommendations related to the need for legislative reform with a view to establishing clear procedures for transparent recruitment processes that reduced the margin of discretion. With the exception of certain positions that are filled on the basis of political nominations, open selection procedures are generally applied for the recruitment of public officials. States that did not have in place competitive procedures, such as competitive examinations for the recruitment and promotion of public officials, or that did not render public the selection procedure and the results of examinations, received recommendations to adopt and implement such measures. States also received recommendations aimed at ensuring that persons hired under all forms of contractual modalities would be subject to similar procedures to other public officials.

18. Appeal mechanisms enabling unsuccessful candidates to challenge a hiring decision or examination process ranged from the lodging of a complaint with the hiring agency to the submission of an appeal to a special committee and the filing of administrative court proceedings.

19. States have enacted provisions, often within their constitutions, that establish eligibility criteria for individuals seeking public office. Criminal convictions, especially for corruption and fraud offences, are frequently grounds that disqualify individuals from running for elected positions. Other common ineligibility criteria relate to incompatibilities with the pursuit of other activities or family relations. Reviewers issued recommendations to States whose criteria did not cover certain types of elected officials, or whose criteria did not provide for the ineligibility for
persons who had been convicted of offences established in accordance with the
Convention.

20. With regard to transparency in the funding of candidatures for elected public
office, States have adopted provisions on the permissibility of private and public
funding sources; restrictions on or the prohibition of individual private or foreign
donations; the prohibition of anonymous donations; book- and record-keeping,
reporting and public disclosure obligations; the establishment of oversight entities
and auditing procedures; and the application of sanctions for non-compliance.
Recommendations were issued inviting States to establish limits for private donations
that could result in a conflict of interest; apply restrictions on foreign donations;
prohibit anonymous donations; lower or remove disclosure thresholds in relation to
reporting obligations; ensure the information reported included the identity of persons
providing funding; proactively and systematically make donation registers public;
ensure the existence of an effective enforcement, monitoring and oversight system;
and adopt dissuasive sanctions for failure to submit reports.

21. Approaches to promoting integrity, honesty and responsibility among public
officials vary among States, from the adoption of stand-alone codes of conduct
applicable to all public officials to specific sectoral codes adapted to different types
of officials and reliance on standards of conduct defined in various legal instruments.
The latter approach was deemed by reviewers to be sufficient provided that all public
officials were covered. When that was not the case, recommendations were issued on
adopting a general code of conduct applicable to all persons exercising a public
function, regardless of their contractual status, or on adopting specific codes for those
officials not covered by the existing regulations. Specific measures adopted by States
include the requirement to take oaths of office, ethics training, prizes and other
initiatives.

22. The entities tasked with oversight and monitoring of the application of codes of
conduct vary from heads of departments to ethics commissions or ombudspersons.
Civil service codes or other administrative codes establish disciplinary sanctions for
non-compliance in most States, without prejudice to any civil or criminal liabil-
ity that may be incurred. Recommendations were issued to States that had no disciplinary
measures in place, or whose measures lacked clarity and transparency.

23. Measures aimed at facilitating the reporting by public officials of acts of
corruption include the provision of telephone hotlines, dedicated email addresses,
online platforms and complaint boxes. Although States frequently referred to reporting
channels available to the general public, reviewers considered such channels to be
insufficient for establishing compliance with article 8, paragraph 4, as they were
regarded as falling under the scope of article 13, paragraph 2. In such cases,
recommendations were issued on the establishment of internal reporting channels for
public officials. Other measures, reported by more than half of the States, include the
establishment of a legal duty for public officials to report corrupt conduct, with
reviewers in some cases issuing recommendations to States that had not established
such an obligation. Pakistan has adopted a practice whereby civil servants receive an
annual letter reminding them of their obligation to report acts of corruption.

24. With regard to measures relating to the judiciary and prosecution services, in
most States the independence of the judiciary is enshrined in the constitution or other
relevant laws. Judges and prosecutors are typically selected on the basis of
competitive examinations by a council of the judiciary and a council of the public
prosecution, which in many States also serve as the disciplinary bodies for the two
professions. The independence of these councils, and of judges and prosecutors in
general, is ensured by transparent appointment and removal procedures and, in the
case of judges and prosecutors, security of tenure. Recommendations were issued for
States whose selection and removal procedures for members of the councils or other
key positions did not sufficiently safeguard against political interference. Measures
aimed at ensuring the integrity of all staff of the judiciary and prosecution services
include the development of specific codes of conduct, ethics training, case management
procedures, disciplinary measures and conflict-of-interest management measures, including recusal obligations and asset and interest disclosure requirements. Notably, reviewers issued recommendations to States that lacked specialized codes of conduct for the judiciary and prosecution services or whose codes excluded certain members of those services, and to States that did not have in place dedicated ethics and anti-corruption training for judges and prosecutors.

C. Public procurement and management of public finances (art. 9)

25. All States have adopted measures to regulate public procurement; most of them have done so by adopting national legislation. Several States govern public procurement through regulations and ordinances or by delegating the issuance of rules to government ministers. In one State, reviewers noted that the procurement process was regulated by internal guidelines, and national legislation did not contain detailed rules on the topic. The guidelines were found to be insufficient for establishing a procurement system compliant with the relevant provisions of the Convention and, accordingly, a recommendation was issued.

26. Most States have implemented decentralized procurement systems, whereby government bodies are responsible for their own procurement processes. Exceptions to that model are States that have established a central procurement body for all, or only high-value, public contracts. One State received a recommendation concerning access to adequate resources for and the independence of its central procurement body.

27. All States have adopted measures and procedures to ensure the transparency of the procurement process, with reviewers issuing recommendations where such measures and procedures were found to be limited. In most States, legislation on public procurement requires that invitations to tender and relevant information be published sufficiently early for tenderers to have adequate time to prepare and submit tenders. Online platforms are increasingly used to publish invitations to tender, as well as to conduct and facilitate control of the procurement process. However, in several States, procurement processes were still conducted using a paper-based format.

28. Open competition in the award of public contracts reduces risks of corruption and ensures that goods or services are procured at a fair market price. Recommendations were made where legal frameworks did not establish open competition as the general procurement method, did not adequately prevent price-fixing, did not regulate sole-source procurements or did not establish sufficient rules to guarantee integrity and transparency in the use of emergency procurement and procurement exempt from normal procurement procedures.

29. Most States have established systems under which procurement decisions are reviewed upon receiving complaints from participants. These systems include review by a specialized national authority in charge of supervising the procurement process or an authority higher than the one that issued the decision, and judicial review. Recommendations have been made in instances where no system exists for the review and appeal of procurement decisions or for audits of procurement processes, where time frames for filing complaints or appeals are limited or where information about the possibility to appeal is not provided to unsuccessful bidders. Further recommendations have been issued where filing an appeal is subject to certain preconditions or where the entity overseeing the appeal is not independent. Most States provide for suspension of the award decision pending the conclusion of the review procedure.

30. States are required to implement special measures to promote ethical conduct of the personnel responsible for procurement and prevent and manage conflicts of interest. Almost 40 per cent of reviewed States received recommendations regarding accountability, conflicts of interest, declaration systems, periodic training or screening procedures for personnel responsible for procurement. Recommendations were issued where States had no specific requirements for personnel to declare their interests or
assets, no screening procedures or no measures in place to strengthen the integrity of procurement personnel beyond general codes of ethics.

Box 3
Example of the implementation of article 9, paragraph 1 (e), of the Convention

Romania informed reviewers that it had established an integrated information system for preventing conflicts of interest, through which procurement officials must provide personal details to identify potential conflicts of interest. The information submitted is used to check the composition of procurement committees and to notify the contracting authorities about any potential conflicts of interest between committee members and tender participants.

31. Good practices regarding article 9, paragraph 1, have been identified in 18 States; those good practices relate primarily to the development and use of e-procurement portals, as is the case in Botswana, Cyprus, Indonesia, Greece, Morocco, Portugal, the Republic of Korea, the Russian Federation and Saudi Arabia.

32. States are required, under article 9, paragraph 2, of the Convention to promote transparency and accountability in the management of public finances. All States have enacted laws, regulations and procedures concerning the adoption of their national budgets.

33. States received recommendations on the establishment of effective systems of risk management and internal control and on the adoption of measures providing for corrective action in case of failure to comply with the requirements of transparency and accountability in the management of public finances. Recommendations were also issued regarding public participation in the budget development process and access to information concerning public expenditure.

34. States use their supreme audit institutions for oversight purposes and, in particular, to assess the effectiveness and efficiency of their systems of internal control and risk management. In some States, audit institutions or internal audit departments are afforded the power to prescribe measures to address deficiencies found during the audit, in accordance with article 9, paragraph 2, of the Convention. For example, the Ministry of Finance of North Macedonia organizes training programmes and holds meetings to support government agencies’ efforts to mitigate identified risks. Several States reported having committees designed to advise accounting officials of national institutions on risks in the management of public finances.

Box 4
Example of a good practice identified in the implementation of article 9, paragraph 2, of the Convention

Australia publishes detailed information about the federal budget on a dedicated website, presented in clear and accessible language for different types of audience (individuals, families and businesses) and with interactive tools to calculate benefits and taxes.

35. States have taken measures to preserve the integrity of their accounting books, records, financial statements and other documents, as required pursuant to article 9, paragraph 3, of the Convention.

D. Public reporting (art. 10) and participation of society (art. 13)

36. All States have taken measures to facilitate public access to information, with approximately 66 per cent having relevant legislation in place. However, 62 per cent of reviewed States received recommendations concerning either the adoption or effective implementation of legal frameworks on the right to public access to information.
37. States have designated or established dedicated agencies and offices to manage requests for access to information or to monitor relevant practices. In some States, there is no centralized system to provide public access to information, and relevant public bodies are individually responsible for implementing legislation on access to information. The establishment of specific commissions or institutions with a mandate to implement such legislation was viewed as a good practice by reviewers.

38. The majority of States provide multiple channels to access information on public administration. Internet portals, referred to variously as e-government, e-citizen, e-procurement, e-invoice, e-tax and open data portals, are frequently used. As an example, Sri Lanka has “cyberkiosks”, located around the country, which facilitate electronic access to public services. Reviewers also noted that, in Slovenia, the Open Data Portal, which enables the public to access information, including the metadata of public registers and databases, was a good practice. Other channels include official gazettes, national television, radio, press releases, publications, newsletters and mobile telephone applications. In most States, government authorities actively share the majority of their reports, while in some States, all data are open and publicly accessible unless explicitly classified. Recommendations have been issued where only some government divisions published information online and where the public did not have access to information on decisions and acts that concern the general public and decision-making processes of public administration.

39. States have mechanisms for recourse to administrative or judicial remedies in cases where access to information is not granted. In Armenia, authorities may be sanctioned if they fail to comply with the laws on freedom of information. Most States allow authorities to deny access to information if their decisions have a legitimate basis and are well explained. In such instances, States referred to the need to balance the protection of privacy, personal data and national security with the right to information. Other States have reported that the application of national secrecy laws had limited access to government information, and recommendations have been issued in that regard.

40. While not explicitly required by the Convention, most States protect and promote freedom of association and freedom of expression, which are typically enshrined in their legislation or their constitutions.

41. Almost all States recognize the role played by society in preventing and combating corruption in accordance with article 13 of the Convention. Several States have included civil society representatives in national anti-corruption councils or as part of their national anti-corruption architecture. The Government of the Federated States of Micronesia holds public consultations on every piece of proposed legislation, including anti-corruption legislation, that could have a major impact on society. Members of the public may also suggest, to bodies of either the legislative or executive branch, improvements to laws after the laws have entered into force. Public bodies and legal persons with public authority in Croatia consult the public in relation to legislation and strategic and planning documents through a centralized online platform. These measures were identified as good practices by reviewers. Approximately 34 per cent of the States have reported that civil society organizations had been invited to participate in the drafting and implementation of national anti-corruption strategies or policies. Recommendations have been issued to encourage States to consider consulting civil society organizations on the development of laws or the national budget.
Box 5

Example of a good practice identified in the implementation of articles 10 and 13 of the Convention

States are increasingly using e-platforms to enhance civil society engagement in anti-corruption efforts and participation in decision-making processes. The Republic of Korea adopted the ePeople system and a “people’s idea box”, where citizens can express their opinions about public institutions online, including by giving feedback on anti-corruption and integrity policies.

42. Most States regularly engage in anti-corruption awareness-raising activities. Those activities include special curricula and events in schools, frequent training and information campaigns, anti-corruption television programmes and periodic reports. The Youth Network for Transparency in the Plurinational State of Bolivia was identified as a good practice. It brings together 74 national networks and more than 2,600 young people who undertake activities to promote a culture of transparency and integrity and support the development of anti-corruption policies. A number of States have indicated that civil society organizations are heavily involved in the design and implementation of awareness-raising activities.

43. Most States afford mechanisms to facilitate the reporting of complaints to anti-corruption authorities, as required under article 13 of the Convention. Such mechanisms include the use of websites, mail or email, toll-free numbers or hotlines and mobile telephone applications. In Belgium, there is a mechanism to facilitate the reporting of potential corrupt acts committed by Belgian companies abroad. The embassies based in the country where the offence might have been committed receive and transmit the report to the Ministry of Foreign Affairs, which then transmits it onward to the Federal Prosecutor’s Office. In almost all States, anonymous reporting is allowed and protected. This has been identified as a good practice. Recommendations have been issued where relevant anti-corruption bodies are not known to the public and where reporting mechanisms are not established or easily accessible, with reviewers recommending measures such as public information activities or public education programmes.

E. Private sector (art. 12)

44. Almost all reviewed States have adopted a variety of legislative or other measures to prevent corruption in the private sector. Several States have extended anti-corruption measures to State-owned enterprises and charitable organizations.

45. Most States promote cooperation between law enforcement agencies and private entities through legislation, special initiatives or institutional arrangements, even where no formal arrangements are in place. For example, Business Sweden, a partnership between the Government of Sweden and the private sector, published a guide on sustainable business that, among other things, encourages private entities to report instances of corruption. The lack of resources to develop frameworks for systematic cooperation with the private sector has been identified as a challenge in a number of States. Recommendations were issued to States that had not adopted mechanisms to promote law enforcement cooperation with the private sector, including dedicated communication channels and cooperation incentives.
Box 6
Examples of good practices identified in the implementation of article 12, paragraphs 1 and 2, of the Convention

In Nauru, the Netherlands (Kingdom of the), North Macedonia, Portugal and Slovenia, central registers for beneficial owners have been established. In Ghana, a company’s beneficial ownership information must be deposited in a central register that is available to the public, law enforcement agencies and other competent authorities. In Kenya, licensed private entities and private entities performing public duties are required to comply with obligations to disclose information to the public proactively. Panama has established various electronic means to provide information and set up new businesses. Some States have developed specific measures to protect reporting persons operating in the private sector. In the United States of America, the Department of Justice regularly conducts awareness-raising activities on the Foreign Corrupt Practices Act’s anti-bribery and accounting provisions and policy measures to incentivize corporations to self-report wrongdoing (art. 12, para. 2, of the Convention).

46. In order to safeguard the integrity of private entities, States have adopted a variety of standards and procedures, such as codes of conduct or ethics, compliance requirements and corruption risk assessment toolkits. In addition, States have in place specific laws, codes or guidelines on corporate governance. Research showing that corruption was considered a challenge among private companies triggered the introduction of compliance frameworks in one State. Challenges were identified in States that had failed to adopt codes of business conduct or had not taken measures to promote the implementation of such codes by private entities, including through awareness campaigns and compliance incentives.

47. Limited information has been provided regarding public oversight of the use of subsidies by private entities and licences granted by public authorities for commercial activities (relating to art. 12, para. 2 (d), of the Convention). States have received recommendations to prevent the misuse of procedures governing the provision of subsidies and licences. Regulations on post-employment restrictions for public officials have been put in place in the majority of the States (relating to art. 12, para. 2 (e)), with restriction periods generally ranging from one to three years. However, in addition to the absence of such restrictions in some States, the inadequacy of enforcement mechanisms to ensure compliance and the limited applicability of the post-employment restrictions to certain categories of officials were reported as practical challenges.

48. Almost all States have established accounting and auditing standards for the private sector. Most States have done so by defining such standards in national laws and regulations. Others have deferred to relevant international or regional standards. Recommendations were issued to States that had not adopted rules concerning internal auditing controls for private entities or sufficient external audit procedures.

49. In implementing article 12, paragraph 3, of the Convention, States apply sanctions for violations of the specific requirements on the maintenance of books and records. Such sanctions are based on penal codes or laws regulating companies and accounting or auditing practices. Most States apply criminal punishment for offences such as the forgery and falsification of documents, the use of false documents and the destruction of business documents. In some States, however, not all acts enumerated in article 12, paragraph 3, are prohibited and recommendations have been issued in that regard. In a few States, private entities may assume liability as legal persons either individually or jointly with the perpetrators.

50. With regard to the implementation of article 12, paragraph 4, of the Convention, a mandatory provision, just over half of the States prohibit declaring bribes as tax-deductible expenses. Recommendations have been issued to the remaining States whose legislation on the matter is either silent or not enforced.
IV. Correlations between the first and second cycle of the Mechanism for the review of the implementation of the Convention

51. In view of the thematic overlap between certain provisions reviewed in the first and second cycles, and as further reviews under the second cycle are finalized, correlations between the findings related to such provisions are increasingly being identified.

52. As noted in the last thematic report on the matter presented to the Implementation Review Group (CAC/COSP/IRG/2023/5), the findings relating to article 6, on preventive anti-corruption bodies, correlate strongly with those relating to article 36, on specialized anti-corruption law enforcement authorities. Commonly identified challenges under the two provisions related to the lack of measures enabling the effective functioning of such authorities, including through the provision of legal, institutional and operational independence, of clearly defined mandates, of inter-agency coordination and of sufficient human and financial resources and capacity-building. Mirroring these challenges, good practices identified under the two provisions included strong coordination among anti-corruption institutions and measures ensuring the operational independence of relevant bodies.

53. Correlations were also noted in relation to the findings emerging from the review of the implementation of article 13, paragraph 2, on ensuring that the anti-corruption bodies are known to the public and that the public have access to them for the reporting of potential offences, and of article 36, on specialized anti-corruption law enforcement authorities, since in a large number of States these would be the authorities to which the public would make such reports. In particular, challenges related to ensuring the implementation of article 13, paragraph 2, have echoed challenges identified under article 36 with regard to the financial and human resources of such bodies and their capacities for responding to such reports.

54. Similarly, the findings in relation to article 8, paragraph 4, on the establishment of measures to facilitate the reporting by public officials of acts of corruption, were often associated with those made in relation to article 33, on the protection of reporting persons. While the former is aimed at facilitating such reporting, and the latter concerns the implementation of effective protections following such reporting, the two are inevitably related, as no measure taken under article 8, paragraph 4, can be meaningful enough to encourage such reporting in the absence of measures ensuring the effective implementation of article 33. Challenges common to the implementation of the two provisions related to the adoption of legislation for the establishment of comprehensive institutional systems enabling the reporting by public officials of acts of corruption, the provision of clear guidance and relevant support for public officials on the mechanisms and protections in place, and the existence of sufficient measures to safeguard the confidentiality of the reports. The good practices identified under the two provisions better reflected their distinct focus, with those issued under article 33 relating to the legislative protection measures in place, and those under article 8, paragraph 4, concerning measures aimed at improving the efficiency of reporting mechanisms.

55. The findings emanating from the review of the implementation of article 8, paragraph 4, also often overlapped with the findings related to article 39, paragraph 1, concerning measures aimed at encouraging cooperation between investigating and prosecuting authorities and entities of the private sector, in particular financial institutions, relating to matters involving the commission of an offence established in accordance with the Convention. Common challenges included the need for clarity regarding reporting avenues and for awareness-raising measures to encourage the reporting of corruption acts and offences, the difference being that for article 8, paragraph 4, the recommendations involved measures for public officials, while for

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5 See also CAC/COSP/WG.4/2023/3.
article 39, paragraph 1, the recommendations were focused on the private sector and citizens. For both of those provisions, reviewers also encouraged States to consider the possibility of enabling anonymous reporting for both categories of persons and entities.

56. Correlations between article 8, paragraph 5, and article 52, paragraph 5, on the establishment of asset and interest declaration systems, and article 20, on illicit enrichment, as well as between article 14, on measures to prevent money-laundering, and article 23, on the criminalization of laundering of proceeds of crime, are analysed in the thematic report on cross-cutting issues with regard to the implementation of chapters II and V of the Convention (CAC/COSP/2023/6).

V. Outlook

57. The present report reflects the analysis of 82 completed executive summaries and the detailed information provided in the country review reports regarding articles 5 to 13 of the Convention. The completion of further country reviews will enable the conduct of a more comprehensive analysis of trends in the implementation of the Convention, with a view to preparing a study on the state of implementation of the provisions under review during the second cycle, to complement the study developed on the provisions under review during the first cycle.6

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