

Annex [Note verbale reference: CU 2022/264]

1. The secretariat has prepared the following questionnaire as a guide that States parties may wish to use to provide relevant information in line with paragraphs 22 to 24 of resolution 9/1, entitled “Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery”, including the provision of information on good practices and challenges concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery.
2. States parties may wish to take a broad view of emergencies and crisis response and recovery when responding to this questionnaire. Emergencies and crisis response and recovery may include humanitarian emergencies, natural disasters, conflict and post-conflict contexts, as well as health emergencies such as the COVID-19 pandemic, among others.
3. Collecting the information for this questionnaire may require cooperation by several different agencies/authorities. States parties may wish to send the questionnaire to agencies/authorities particularly involved in response and recovery efforts during times of emergencies, depending on their national system, as it calls for information on preventive anti-corruption measures, law enforcement and international cooperation. Such agencies/authorities may include:
 - Anti-corruption bodies, supreme audit institutions and other oversight bodies, and relevant entities with mandates to prevent and counter corruption;
 - National procurement agencies;
 - National law enforcement authorities;
 - National competent authorities responsible for international cooperation in criminal matters;
 - Development agencies.

Questionnaire

Contact Information

Please provide contact details for potential follow-up questions. Contact details will be treated confidentially.

Country: [Brazil](#)

Government Agency: [Federal Prosecution Service \(MPF\)](#)

Department: [International Cooperation Unit \(SCI\)](#)

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Please describe (cite and summarize) good practices your country has taken (or is planning to take, together with the related appropriate time frame) concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery.

States parties are invited to provide information on experiences, good practices and challenges concerning the following:

I. Understanding corruption risks and typologies during times of emergencies and crisis response and recovery, including transnational elements

1. Has your government assessed corruption risks during emergencies or crisis response and recovery, either through formal risk assessments or other informal means? Please provide details, such as key findings and mitigation plans. Please describe whether any other (existing) risk assessment has been carried out that is relevant to the emergency response (such as sectoral risk assessments in procurement, healthcare, infrastructure, etc) and provide details.

2. Please list the main typologies of corruption (corruption risks) you have identified in your country's emergency or crisis responses and recovery. You may select from the list below, and add any additional risks not listed:

Public Procurement

- ✓ Bribery of procurement officials
- ✓ Excessive use of non-competitive bidding procedures, including by single or limited source tendering, with limited safeguards
- ✓ Improper application of emergency procurement procedures allowing for expedited delivery of goods and services
- ✓ Bid-rigging (e.g. use of inflated prices)

Misappropriation of Emergency Relief Funds

- ✓ Non-eligible beneficiaries circumventing rules and regulations, including through bribes, to obtain access to relief and support
- ✓ Diversion of donations away from intended beneficiaries
- ✓ Exploiting international financial assistance related to emergency relief or other types of support (such as donor funding or technical assistance)
- ✓ Embezzlement of profit gained from the sale and distribution of emergency supplies
- ✓ Manipulation and inflation of claims for economic relief
- ✓ Fraudulent billing for the provision of goods and services
- ✓ Diversion of donated equipment/supplies to the black market
- ✓ Companies hoarding/not discharging support received from the government

Conflicts of Interest

- Conflicts of interest between suppliers and authorities in procurement processes
- ✓ Political appointees or persons entrusted with prominent public functions involved in, or the beneficial owners of, companies bailed out by the government or companies involved in procurement processes
- Support packages distributed according to ethnicity and/or political affiliation

Misuse of Information

- ✓ Use of social media to spread misinformation, undertake fraudulent activities such as phishing, cyber-criminal fraud

Inadequate Reporting/Protection Mechanisms

- Inadequate reporting/protection mechanisms for whistle-blowers and witnesses
- ✓ Restricted ability to report potential corrupt activities

Other Corruption Risks

- ✓ Extensive use of government emergency powers and regulations, with insufficient controls, consultations and/or guidance
- ✓ Provision of counterfeit good and supplies
- ✓ Fraudulent or illicit production of goods, including research
- Impeded anti-corruption enforcement actions during emergency and crisis responses due to corruption
- Impeded provision of international cooperation (e.g. mutual legal assistance) due to the emergency or crisis due to corruption
- ✓ Links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering

Please list any other typologies or risks:

A precise list of Brazilian typologies regarding money laundry and terrorism financing can be find in the formal risk assessment's special document "Casos e Casos – Tipologias", elaborated by the *Council of Financial Activity Control* in 2021 and hyperlinked in:

<https://www.gov.br/coaf/pt-br/centrais-de-conteudo/publicacoes/avaliacao-nacional-de-riscos/casos-e-casos-tipologias-edicao-especial-anr-2021.pdf/view>

3. Did any of the corruption risks (typologies) identified in question 2 entail an international element? For example, fraudulent or collusive procurement practices involving foreign or international bidders or suppliers, donors or international financial institutions; aspects of transnational bribery; diversion of resources, assets or persons across borders)? Please be as specific as possible and provide details and examples. If the information is sensitive, please describe the typology or give anonymized examples.

Yes, international elements are specially noticed in "links between corruption and other forms of crime", not only in economic crimes, including money-laundering, due to investments made in other countries with illegal assets acquired by corrupt methods, but also in the organized criminalization concerning human trafficking and migrant smuggling across national territory borders.

4. Please describe whether the corruption risks identified in question 2 appear to be longer-term trends. Have they required new or strengthened anti-corruption actions as a result? If so, please elaborate.

The corruption risks identified in question 2 are indeed longer-term national trends. However, they present modern approaches for the same illegal purposes, such as money bleaching through international crypto markets' investments, for that requiring strengthened anti-corruption actions, mainly in the virtual scope. The current discussion about ways of tackling cybercriminality concerns, therefore, the formal registry and accountability of database servers for every crypto asset transference made by them.

5. Please describe any measures taken to support the private sector in identifying and mitigating corruption risks. This may include particular risks associated with supply chains and procurement processes.

6. Please provide an overview of efforts taken to understand the particular impact corruption in times of emergencies and crisis response and recovery may have on women and marginalized and vulnerable groups. If possible, please include reference to any research, analyses or assessments undertaken in this regard.

7. Is there a greater need for international cooperation in responding to corruption risks in the context of emergency and crisis responses than in other situations? Why, or why not?

Yes, in a context of health emergency, expedite international cooperation between competent authorities is crucial for obtaining information relevant for investigations, especially considering the transnational aspect often present due to multinational companies and global purchases.

II. Addressing corruption during times of emergencies and crisis response and recovery at the domestic level

1. Please describe the anti-corruption controls, safeguards and/or measures put in place to address the corruption risks identified above in question 2. Please highlight any special measures that may have been introduced in response to a particular emergency, and whether those measures may be useful for future crises. These may include anti-corruption task forces, the use of real-time audits, transparency portals and specific reporting channels for reporting corruption in the context of emergencies, including in the areas below.

The Brazilian Federal Prosecution Service (MPF) has an active transparency portal¹ that allows public access to administrative institutional data, as well as performance activity information from all its 32 regional units, besides the Prosecutor-General's Office. The virtual site is in accordance with the Brazilian Access to Information and Protection of Privacy Act and the constitutional principle of Administration acts' publicness, being it updated monthly, during the first 15 days of the subsequent period. Furthermore, in 2020 the Brazilian Prosecutor-General's Office has established an *Integrated Workforce for Monitoring of the Epidemic* (GIAC-Covid-19, in its Portuguese acronym)², in order to strategically coordinate the institution's measures from federal to local levels. The authorities' main objective is to halt the binding between systemic corruption and organized crime, in areas such as environment, human trafficking, migrant smuggling.

Public procurement and the management of public finances

2. Please describe measures taken to develop and/or further strengthen accountability and transparency in public procurement during times of emergencies and crisis response and recovery. These may include:
- The development of specific guidelines, circulars or memorandums for procurement in emergency contexts;
 - The development of new codes of conduct or guidelines for procurement personnel during times of emergencies and crisis response and recovery;
 - Requirements to disclose potential and real conflicts of interest;
 - Reforms of legal, regulatory and policy frameworks governing public procurement;
 - Requirements to collect and publish the beneficial ownership information of entities contracting with the government;
 - Requirements to cross-check information available on the ultimate beneficial owners of companies involved in procurement processes;

¹ <http://www.transparencia.mpf.mp.br/sobre>

² <http://www.conexao.mp.br/covid19/>

- Publication of information on the whole procurement cycle, from tender to delivery (including type and amount of contract, reference information for the awarded company, beneficial ownership information, validation of delivery, etc.);
- Specific labels or “tags” for procurement contracts to facilitate the monitoring of contracts associated with a particular emergency or crisis;
- Measures to ensure procurement in emergency contexts have appropriate oversight and sanctions, including the potential disqualification of companies;
- Measures to help ensure that compliance programmes and safeguards are in place for bidders;
- The use of online portals that afford opportunities to track procurement contracts through the whole procurement cycle;
- Feedback mechanisms for monitoring by groups outside the public sector, such as civil society organizations.

Created by Ordinance PGR/MPU n. 59³, from March 2020, GIAC-Covid-19 workforce seeks to amplify inter-institutional and intersectoral collaborations between national prosecution services and the country’s Executive branch, considering the Ministry of Health, as well as the Legislative and the Judiciary, the Public Defender’s Office, the Brazilian Bar Association, science, technology and innovation public and private sectors, and also the civil society, as means of a national effort to control and prevent COVID-19 crisis.

3. Please highlight 2-3 good practices and challenges faced when developing, implementing and/or monitoring the measures you have identified in question 2.

4. Were internal audit systems, real-time audit mechanisms and/or other mechanisms used to help monitor and oversee the management of public resources during times of emergencies and crisis response and recovery? If so, please describe. Please provide any information on good practices and/or lessons learned.

5. Please describe what measures or initiatives could be used/have been used to help ensure transparency in the allocation, use, distribution and management of the national budget during times of emergencies and crisis response and recovery. These may include dedicated budget lines, measures to present budget items, public hearings or rendering such information accessible to the public.

In early 2020, the Brazilian Prosecutor-General of the Republic has recommended prosecutors to adopt all necessary measures so that values resulting from judicial and extrajudicial actions are applied into the fight of COVID-19 pandemic. Respecting functional independence, the document suggests guidelines for prosecutors to request the Judiciary System about directing indemnities into healthcare funds, as well as any amount recovered from civil and criminal non-prosecutorial agreements directly into

³ https://www.cnmp.mp.br/portal/images/noticias/2020/Março/Portaria_PGRMPU_59_2020.pdf

sanitary policies to combat the crisis⁴.

Following the same steps, three of MPF's Coordination and Revision Chambers (on criminal matters, on environmental issues, and against corruption) have enacted joint guidelines facilitating prosecutors to demand financial resources deriving from criminal proceedings and judicial agreements be directed to the health sector, particularly at the local level, with special assistance to the most vulnerable groups⁵.

As a result of the previews policy, federal prosecutors all over the country started requesting judges that amounts available in lawsuits or even extrajudicial procedures shall be destined to combat COVID-19 pandemic. For instance, these values have been used in the benefit of hospital facilities (by the purchase of equipment, supplies and medicines), housing and philanthropic institutions, to the care of the most vulnerable populations⁶.

Inter-institutional coordination at the national level

6. Please outline measures which could be taken or have been taken to enhance coordination among institutions at the national level involved in response and recovery efforts, such as Memorandums of Understanding, data sharing agreements, standard operating procedures or other formal and informal mechanisms that enable institutions to share information and respond in a coordinated manner to corruption risks in the context of emergencies.

The Brazilian Prosecutor-General's Office has established an *Integrated Workforce for Monitoring of the Epidemic* (GIAC-Covid-19, in its Portuguese acronym)⁷, in order to strategically coordinate the institution's measures from federal to local levels. Created by Ordinance PGR/MPU n. 59⁸, from March 2020, the integrated workforce seeks to amplify inter-institutional and intersectoral collaborations between national prosecution services and the country's Executive branch, considering the Ministry of Health, as well as the Legislative and the Judiciary, the Public Defender's Office, the Brazilian Bar Association, science, technology and innovation public and private sectors, and also the civil society, as means of a national effort to control and prevent COVID-19 crisis.

Transparency measures, including access to information

7. Does the government have specific measures in place to identify individuals who may be involved in, or who help facilitate, corrupt acts? Such measures may include requirements to disclose beneficial ownership information and requirements to make such information accessible to law enforcement or other authorities. For example, information contained in beneficial ownership registries or information contained in open tender portals may be used by supreme audit institutions and other oversight bodies to audit, and inform, response and recovery measures.

4 <http://www.mpf.mp.br/pgr/documentos/RecomendacaoPGR.pdf>

5 <http://www.mpf.mp.br/atuacao-tematica/ccr2/orientacoes/documentos/orientacao-conjunta-no-1-2020-2a-4a-e-5a-ccr-pdf-pdf.pdf%20>

6 <http://www.mpf.mp.br/pgr/noticias-pgr/dinheiro-pago-por-colaborador-da-operacao-calvario-sera-destinado-combate-ao-novo-coronavirus>

<http://www.mpf.mp.br/rs/sala-de-imprensa/noticias-rs/hospital-universitario-de-rio-grande-recebera-6-700-testes-sorologicos-para-covid-19-com-recursos-oriundos-de-acoes-civis-publicas-promovidas-pelo-mpf>

7 <http://www.conexao.mp.br/covid19/>

8 https://www.cnmp.mp.br/portal/images/noticias/2020/Março/Portaria_PGRMPU_59_2020.pdf

Since 2020, the “Radar System” - which provides access to a set of databases, including those obtained through agreements with public administration entities, used in investigations to obtain specific information about suspected individuals or legal persons, such as asset tracking and identification - can be remotely accessed by prosecutors and staff from the MPF, by means of a password-protected institutional portal.

8. How does the government ensure that emergency measures are limited in duration and scope? Please describe any measures taken to mitigate the use of broad emergency executive authority, such as legislative oversight, regular reports to committees, and review and monitoring mechanisms.

9. Have your authorities applied or strengthened whistle-blower protection or reporting systems, including those that afford opportunities for confidential and/or anonymous reports, and how to address such reports?

Use of information and communication technology tools

10. Has the government used information and communication technology tools to build, implement and/or maintain resilient emergency response systems? If yes, please explain what types of tools have been used and include relevant links, if possible.

11. If possible, please describe the benefits and challenges of using the tools identified in 10?

12. Has the government used information and communication technology to help manage and oversee public procurement during times of emergencies? If yes, please explain the particular tool, its benefits and challenges and include relevant links, if possible.

The Federal Prosecution Service has taken measures to facilitate the performance of prosecutors in dealing with local level health issues⁹, keeping into consideration that

⁹ <http://www.mpf.mp.br/pgr/noticias-pgr/mpf-cobra-da-ans-medidas-para-garantir-pleno-atendimento-aos-usuarios-de-planos-de-saude-com-covid-19>
<http://www.mpf.mp.br/mt/sala-de-imprensa/noticias-mt/justica-federal-acolhe-pedidos-do-mpf-e-mp-estadual-e-suspende-privatizacao-da-saude-em-barra-do-garcas-mt>

Brazilian authorities have a broad mandate that includes guaranteeing citizens' rights to equal access to public healthcare services and sanitation, as constitutionally defined.

13. Has the government used information and communication technology to promote transparency in the management of public finances during times of emergencies and crisis response and recovery? If yes, please explain the particular tool, its benefits and challenges and include relevant links, if possible.

Engagement of actors outside the public sector

14. If possible, please provide an overview of how the government has partnered with, or encouraged the participation of, actors outside the public sector to help monitor and support oversight of government actions during times of emergencies and crisis response and recovery. Please also include any future initiatives planned.

15. Are there any policies or initiatives that particularly facilitated the engagement of actors outside the public sector in these contexts? If yes, please describe.

III. Responding to corruption during times of emergencies and crisis response and recovery, including through international cooperation

1. If possible, please provide examples of detected or suspected instances of domestic or transnational corruption and how these were identified in your country. If the information is sensitive, please describe the typology or give anonymized examples.

Most examples of domestic corruption detected during COVID-19 crisis are from regional and local levels, such as the recent “Covid Test” Operation¹⁰, which investigates the misappropriation of public funds destined to stave off the pandemic in Brazilian Southeastern state of Minas Gerais. For instance, MPF is also involved in investigative measures concerning financial resources embezzlement and accounting frauds in a hospital public procurement contracted by the Northern state of Amazonas¹¹.
Moreover, the institution’s website has a link developed to monitor the Prosecution

¹⁰ <http://www.mpf.mp.br/pgr/noticias-pgr/mpf-deflagra-nova-fase-de-operacao-autorizada-por-stj-para-investigar-desvios-de-recursos-da-covid-19-pelo-governo-do-amazonas>

¹¹ <http://www.mpf.mp.br/pgr/noticias-pgr/mpf-deflagra-nova-fase-de-operacao-autorizada-por-stj-para-investigar-desvios-de-recursos-da-covid-19-pelo-governo-do-amazonas>

Service's work related to crimes practiced by parliamentarians along COVID-19 pandemic¹². In it, there is a table¹³ that scrutinizes each indicted politician, the crimes/tipifications that they have been accused of (important to mention that those felonies do not refer to corruption practices only), and further information about each procedure.

2. How did the government respond? Has your country taken any steps to identify, investigate or prosecute corruption in emergency and crisis responses and recovery? Examples may include an interagency cooperation taskforce among anti-corruption authorities, analysis of suspicious transaction or financial disclosure reports, greater cooperation across international borders, strengthening investigation and prosecution capacity, etc.

Until now, the Federal Prosecution Services' measures involved in the investigations relate fundamentally to search and seizure warrants.

3. In its response, did your authorities find it necessary to seek or request international cooperation (e.g. mutual legal assistance or direct law enforcement cooperation)? Please provide details and examples. How effective do you believe the cooperation was, and what were the main challenges? Was the assistance provided, were there any obstacles?

4. Has your government received any requests for international cooperation from other countries seeking to identify, investigate or prosecute corruption during times of emergencies and crisis response and recovery? Please provide details and examples. How effective do you believe your authorities cooperated, and what were the main challenges? Was the assistance provided, were there any obstacles?

IV. Mechanisms to respond to corruption during times of emergencies and crisis response and recovery through international cooperation

1. Have your authorities had any practical experience in sharing information, including spontaneously, with authorities in other countries concerning suspected corruption in the context of emergency or crisis responses?

Valuable has been the Federal Prosecution Service's experience along with the United Kingdom's Office of Major Fraud. The Crow's institution repeatedly requested MPF's international cooperation to conduct due diligences, as the harvesting of financial documents, strategy that granted UK's Judiciary to condemn two people accused of fraud schemes concerning environmental investments destined to Brazil.

12 <http://www.mpf.mp.br/sala-de-imprensa/cpi-covid-atuacao-mpf/apresentacao>

13 <http://www.mpf.mp.br/sala-de-imprensa/cpi-covid-atuacao-mpf/tabela-cpi-covid>

2. Has your government used electronic communication channels or networks, including those of INTERPOL or the GlobE Network, that enable the prompt exchange of information for the investigation and prosecution of corruption offences in the context of emergency and crisis responses?

The Federal Prosecution Service has been sharing institutional data with the Ibero-american Association of Public Prosecutors (AIAMP, in its Spanish acronym), even by the use of direct mechanisms, for instance, in dealing with property and good asset's recovery, corporative tracking of legal entities, politically exposed people's registry, bank relationships and telephone lines' ownerships, as well as migrant flow registrations, investigated individuals' location, background consultation and procedures' information.

3. Are you aware of any examples of joint or parallel investigations or the bilateral sharing of capacity and expertise on investigating and prosecuting corruption in this context?

4. Have you taken additional measures to analyse asset declarations, financial disclosures and/or suspicious transaction reports during times of emergencies or crisis response and recovery?

In concerning accountability, MPF's transparency portal has been kept active throughout any emergency period or crisis since its implementation. In addition, in 2020 the institution's Working Group on Cybercriminality published a guideline for procurement personnel to standardize investigation and prosecution of virtual crimes, contemplating misinformation issues in the context of COVID-19 pandemic¹⁴.

5. Have you experienced challenges in accessing adequate, accurate and up-to-date information on the beneficial ownership and control of legal persons in other jurisdictions? In your view, what may be improved to enable effective, timely access to such information?

6. Have you experienced challenges in verifying assets beneficially owned by public officials abroad? In your view, what may be improved to enable effective, timely access to such information?

7. Have there been any efforts to support anti-corruption practitioners and law enforcement authorities in your country, including human resources management and opportunities for

¹⁴ <http://bibliotecadigital.mpf.mp.br/bdmpf/handle/11549/215409>

capacity-building and peer-learning on methods, tools and technologies for countering corruption in the context of emergency and crisis responses?

As of March 2020, prosecutors and staff of the Brazilian Federal Prosecution Service, from the Office of the Prosecutor-General to all local units, are working remotely (based on a normative act¹⁵). It is worth-noting that, for MPF, this labor modality is possible because nearly all processes and procedures are already in electronic format, added to the existence of online platforms that allow restricted access to all institutional systems. Concerning international cooperation, since COVID-19 crisis the execution of Prosecution Services' requests that do not demand measures in person remain fully operational, carried out by remote work. Also relevant to highlight is the intense exchange of information and documents among networks' contact points, by all available electronic means.

In a general context, several are the efforts to support anti-corruption policies and practices, such as: the whistle-blower's collaboration, as notorious as it became by Lava Jato's operations and afterwards; the development of Units to Counter Corruption (Núcleos de Combate à Corrupção, in its Portuguese acronym), which widened the prosecutors' comprehension about specific cases; the increase of investigation tools; the effect of bringing partner institutions' closer; a reduction in conflicts of attribution, and more. Also, it is important to consider that the Law of Business Anticorruption has come into force in 2013, being followed by the possibility for the national Prosecution Services to celebrate leniency agreements and several courses concerning organized crimes' issues to train and update the Federal Prosecution Service's authorities and civil servants. Lastly, valuable exchange of professional information has been consolidated by access to inter-institutional management systems, regional cooperation networks and local working groups related to information technology instruments to counter corruption.

8. In your view, are there any unique aspects of requesting or providing international cooperation in emergency and crises responses as opposed to regular cases?

9. Does your government have any experience in receiving or providing international financial assistance (such as donor funding or technical assistance) to address emergency situations? In your view, what are effective mechanisms to strengthen integrity and prevent corruption in the provision of emergency relief funds? What should be improved?

V. Effectiveness of international frameworks to respond to corruption during times of emergencies and crisis response and recovery, including through international cooperation

15 <http://www.mpf.mp.br/pgr/documentos/PortariaPGRMPU762020.pdf>

1. Are there any longer-term trends related to addressing corruption in emergency and crisis responses that require a new or improved anti-corruption approach in the future? Or that require greater international cooperation or new ways of working together? Please explain.

2. Are there any measures or processes that you would consider good practices to facilitate international cooperation and rapid exchange of information in emergency and crisis situations? Examples could include measures to accept electronic copies of mutual legal assistance requests and prioritize requests concerning corruption during times of emergencies and crisis response and recovery. Has your country had any experience in this regard?

3. How should countries strengthen collaboration to address corruption risks arising in emergency and crisis situations, with respect to international cooperation? Please list up to three measures countries could apply that would strengthen international cooperation in this regard.

4. Have there been any efforts by your government to enhance cooperation with multilateral, international or regional bodies to address corruption and other forms of crime during times of emergencies and crisis response and recovery?

VI. Data collection

1. Have your authorities collected data or statistics to track and analyse trends concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery. Are these publicly available?

2. Have your authorities collected data or statistics to track and analyse trends and links between corruption and other forms of crime? Are these publicly available?

Please outline actions required to ensure or improve the implementation of the commitments contained in paragraph 23 of resolution 9/1, as well as any challenges faced or technical assistance required.

Please describe (cite and summarize) measures/steps your country has taken, if any (or is planning to take, together with the related appropriate time frame) to explore and enhance knowledge of the links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering, including during times of emergencies and crisis response.

States parties are invited to respond to the following questions:

I. Analyses and assessments to explore and enhance knowledge of the links between corruption and other forms of crime

1. Has your government undertaken any analyses or assessments to better understand the links between corruption and other forms of crime, including typologies of crime and how corruption may be used to facilitate and enable organized crime?

The Federal Prosecution Service has established a Multichambered Working Group to better comprehend the correlations between corruption and international human trafficking. Although there is a lack in bribery typification for “asking or accepting sexual favors in exchange for illegal public benefits”, such as having sex with the victim in order to expedite passport emissions, for instance, the Working Group elaborated a technical note in 2022 to standardize how the institutions’ authorities should deal with investigation and prosecution of those cases. “Sextortion”, a simplification for sexual extortion, is described by the note as part of the country’s systemic corruption and a practice that bring about vulnerabilities to female crime participants, particularly in human trafficking and migrant smuggling criminalization, as well-clarified by UNODC’s research “*El Papel de la Corrupción en la Trata de Persona*”¹⁶ (The Role of Corruption in Human Trafficking), with potentiality to grant or facilitate irregular international border-crossing.

2. Has your government taken any measures to strengthen legal, regulatory and policy frameworks that recognize how corruption and other forms of crime may be linked and that call for coordinated anti-corruption action?

3. Does your country’s national risk assessment or other policy framework to prevent and combat money-laundering recognize and address the risk of laundering of proceeds of corruption and other economic crime?

¹⁶https://www.unodc.org/documents/mexicoandcentralamerica/publications/CrimenOrganizado/El_Papel_de_la_Corrupcion_en_la_Trata_de_Personas_v4.pdf

II. Specific mitigation measures to address corruption and other forms of crime during times of emergencies and crisis response and recovery

1. Have your country's authorities undertaken any investigations into unfair commercial practices, such as price-gouging and the manipulation of prices of essential goods and services, or bids, or abuse in the allocation, distribution, use and management of relief and recovery funds? Have your country's authorities undertaken any investigations into corruption during times of emergencies and crisis response and recovery, such as bribery of procurement or other public officials, embezzlement of profits, diversion of resources and conflicts of interest? Have any measures been applied to freeze and seize related proceeds of crime?

Please outline actions required to ensure or improve the implementation of the commitments contained in paragraph 22 of resolution 9/1, as well as any challenges faced or technical assistance required.

Questionnaire

Contact Information

Please provide contact details for potential follow-up questions. Contact details will be treated confidentially.

Country: Brazil

Government Agency: Office of the Comptroller General

Department: Special Advisory for International Affairs

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Please describe (cite and summarize) good practices your country has taken (or is planning to take, together with the related appropriate time frame) concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery.

States parties are invited to provide information on experiences, good practices and challenges concerning the following:

I. Understanding corruption risks and typologies during times of emergencies and crisis response and recovery, including transnational elements

1. Has your government assessed corruption risks during emergencies or crisis response and recovery, either through formal risk assessments or other informal means? Please provide details, such as key findings and mitigation plans. Please describe whether any other (existing) risk assessment has been carried out that is relevant to the emergency response (such as sectoral risk assessments in procurement, healthcare, infrastructure, etc) and provide details.

The Ministry of Health, in order to treat and mitigate the advance of the pandemic in Brazil, started to conduct emergency purchases of materials, services and supplies necessary to face the situation, without bidding proceedings, in accordance with Provisional Measure 926, of March 20, 2020, converted into Law 14,035, of August 11, 2020.

In view of this need, the federal managers requested the support of the Office of the Comptroller General (CGU), as the Internal Control Body of the Federal Executive Branch, to assess compliance aspects of these public contracts.

In this context, considering the inherent risks and the need for timely action, the Ministry of Health established a workflow to refer proceedings to CGU without the need for a formal request. In addition, the institutions agreed that the auditor's analyzes would be carried out and forwarded in a timely manner, so as not to impact the adoption of measures by the Ministry of Health with the urgency that cases require.

CGU defined requirements for analysis of acquisitions, based on a prior (ex-ante) analysis of the associated risks that could impact the objectives of the contract. For this, CGU elaborated a specific document, called "Guide for risk analysis in Covid-19 emergency contracts", on

which the analyzes issued and forwarded to the Ministry of Health were based, as well as the recommended mitigating measures to reduce or eliminate the potential risks identified.

From March 2020 to December 2021, the aforementioned Guide was used to analyze 45 procurement proceedings conducted by the Ministry of Health, which totaled approximately BRL 28.26 billion (USD 6 bi).

As a result, 160 recommendations were issued to mitigate the risks identified in the analyzes carried out on these procurement proceedings presented by the Ministry of Health. It should be noted that recommendations remain under monitoring by CGU to verify compliance by the Ministry of Health.

As a consequence of the measures adopted by the Ministry of Health, in compliance with the proposed recommendations, procurement proceedings were canceled or revised due to, among others, evidence of fraud and manipulation of bidding proceedings, risks of favoring companies, reference prices above market prices during the pandemic, uneconomical acquisitions and incompatibility of contracts with the exceptional authorization provided for by Emergency Acquisitions Law 13,979, of 6 February 2020.

With the adoption of mitigating measures and suspension of procurement proceedings with an indication of fraud in the proposals, CGU prevented losses to the public treasury in the amount of over BRL 6 billion (USD 1.25 bi).

2. Please list the main typologies of corruption (corruption risks) you have identified in your country's emergency or crisis responses and recovery. You may select from the list below, and add any additional risks not listed:

Public Procurement

- Bribery of procurement officials
- Excessive use of non-competitive bidding procedures, including by single or limited source tendering, with limited safeguards
- Improper application of emergency procurement procedures allowing for expedited delivery of goods and services
- Bid-rigging (e.g. use of inflated prices)

Misappropriation of Emergency Relief Funds

- Non-eligible beneficiaries circumventing rules and regulations, including through bribes, to obtain access to relief and support
- Diversion of donations away from intended beneficiaries
- Exploiting international financial assistance related to emergency relief or other types of support (such as donor funding or technical assistance)
- Embezzlement of profit gained from the sale and distribution of emergency supplies
- Manipulation and inflation of claims for economic relief
- Fraudulent billing for the provision of goods and services

- Diversion of donated equipment/supplies to the black market
- Companies hoarding/not discharging support received from the government

Conflicts of Interest

- Conflicts of interest between suppliers and authorities in procurement processes
- Political appointees or persons entrusted with prominent public functions involved in, or the beneficial owners of, companies bailed out by the government or companies involved in procurement processes
- Support packages distributed according to ethnicity and/or political affiliation

Misuse of Information

- Use of social media to spread misinformation, undertake fraudulent activities such as phishing, cyber-criminal fraud

Inadequate Reporting/Protection Mechanisms

- Inadequate reporting/protection mechanisms for whistle-blowers and witnesses
- Restricted ability to report potential corrupt activities

Other Corruption Risks

- Extensive use of government emergency powers and regulations, with insufficient controls, consultations and/or guidance
- Provision of counterfeit good and supplies
- Fraudulent or illicit production of goods, including research
- Impeded anti-corruption enforcement actions during emergency and crisis responses due to corruption
- Impeded provision of international cooperation (e.g. mutual legal assistance) due to the emergency or crisis due to corruption
- Links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering

Please list any other typologies or risks:

3. Did any of the corruption risks (typologies) identified in question 2 entail an international element? For example, fraudulent or collusive procurement practices involving foreign or international bidders or suppliers, donors or international financial institutions; aspects of transnational bribery; diversion of resources, assets or persons across borders)? Please be as specific as possible and provide details and examples. If the information is sensitive, please describe the typology or give anonymized examples.

Corruption risks were identified in bidding with foreign suppliers. However, the agents responsible for the irregular conduct were the national representatives of those companies.

4. Please describe whether the corruption risks identified in question 2 appear to be longer-term trends. Have they required new or strengthened anti-corruption actions as a result? If so, please elaborate.

5. Please describe any measures taken to support the private sector in identifying and mitigating corruption risks. This may include particular risks associated with supply chains and procurement processes.

CGU acted to promote integrity in public-private relations in the context of the pandemic by publishing guidelines for companies to ensure transparency and integrity in operations carried out with the public sector based on the contracting rules adopted exceptionally in response to COVID-19:

• Good Practices of Integrity in Public-Private Relations in Times of Pandemic. Report I: Recommendations to Companies. April 2020. Available at: https://basedeconhecimento.cgu.gov.br/bitstream/1/8544/1/cartilha_integridade_covid.pdf

6. Please provide an overview of efforts taken to understand the particular impact corruption in times of emergencies and crisis response and recovery may have on women and marginalized and vulnerable groups. If possible, please include reference to any research, analyses or assessments undertaken in this regard.

7. Is there a greater need for international cooperation in responding to corruption risks in the context of emergency and crisis responses than in other situations? Why, or why not?

II. Addressing corruption during times of emergencies and crisis response and recovery at the domestic level

1. Please describe the anti-corruption controls, safeguards and/or measures put in place to address the corruption risks identified above in question 2. Please highlight any special measures that may have been introduced in response to a particular emergency, and whether those measures may be useful for future crises. These may include anti-corruption task forces, the use of real-time audits, transparency portals and specific reporting channels for reporting corruption in the context of emergencies, including in the areas below.

Bearing in mind that an effective and timely government response would directly impact lives, income, and economic activity, Brazil's anti-corruption institutions quickly mobilized to adopt measures to mitigate the risks and impact of corruption in its national response, while maintaining the necessary agility in government action.

In particular, the Office of the Comptroller General of Brazil has emphasized its institutional perspective of not only combating corruption, but also providing public officials with resources and guidance to make better decisions and achieve more effective policy results.

CGU has created a taskforce to assist the Ministry of Health conduct real-time monitoring and risk assessment analyses on critical emergency procurement contracts. This coordinated approach has allowed public officials to make informed decisions in a short amount of time and adopt preventive measures to address operational and corruption risks.

As an overarching strategy to reduce corruption risks and promote public and private integrity, Brazil has adopted a policy of broad transparency and promotion of civic oversight. To that end, the Brazilian government actively published relevant information about Covid-19 related initiatives through several easily accessible channels, such as the Transparency Portal, a centralized informational website, and several online platforms with information on available resources, contracts, and beneficiaries of relief programs.

By providing open and accessible information, Brazil sought to encourage the oversight of government activities by civil society organizations and individuals. The specific reporting channel created to receive complaints and suggestions related to Covid-19 initiatives has experienced an all-time high in terms of engagement with our platform.

Additionally, by employing advanced techniques to cross-check several government databases to detect fraud in the payment of the emergency relief, CGU has been able to identify almost 1.2 million individuals who unduly received the benefit. Through these actions, Brazil recouped public funds and guaranteed that this benefit reached the most vulnerable in our society.

Public procurement and the management of public finances

2. Please describe measures taken to develop and/or further strengthen accountability and transparency in public procurement during times of emergencies and crisis response and recovery. These may include:
 - The development of specific guidelines, circulars or memorandums for procurement in emergency contexts;
 - The development of new codes of conduct or guidelines for procurement personnel during times of emergencies and crisis response and recovery;
 - Requirements to disclose potential and real conflicts of interest;
 - Reforms of legal, regulatory and policy frameworks governing public procurement;
 - Requirements to collect and publish the beneficial ownership information of entities contracting with the government;
 - Requirements to cross-check information available on the ultimate beneficial owners of companies involved in procurement processes;
 - Publication of information on the whole procurement cycle, from tender to delivery (including type and amount of contract, reference information for the awarded company, beneficial ownership information, validation of delivery, etc.);
 - Specific labels or “tags” for procurement contracts to facilitate the monitoring of contracts associated with a particular emergency or crisis;
 - Measures to ensure procurement in emergency contexts have appropriate oversight and sanctions, including the potential disqualification of companies;

- Measures to help ensure that compliance programmes and safeguards are in place for bidders;
- The use of online portals that afford opportunities to track procurement contracts through the whole procurement cycle;
- Feedback mechanisms for monitoring by groups outside the public sector, such as civil society organizations.

The COVID-19 crisis was a real catalyst for the use of technological tools in the fight against corruption. The need to process, analyze and act upon large amounts of data and information in a timely manner, made it evident the need for the use of technology and innovative tools.

Brazil's first line of defense against corruption during COVID was based on ample transparency and social participation. The federal government adopted a strategy of broad active transparency as a way to maintain the necessary flexibility and agility in its public procurement while permitting the detection and prevention of abuses and illicit practices. The government is actively publishing relevant information about the COVID-19 pandemic through several easily accessible channels. CGU created a dedicated website to gather in one place any initiative, data or information related to the fight against COVID. CGU also established an exclusive reporting channel under ombudsman platform Fala.BR to centralize complaints and suggestions related to these initiatives.

Another CGU initiative worth mentioning is the monitoring and auditing of the disbursement of the economic relief benefit in Brazil. CGU, alongside the Ministry of Citizenship, employed IT tools to cross-check several government databases to detect fraud in the payment of the relief. Almost 1.2 million individuals had unduly received the benefit intended to support over 68 million people who had lost their income during the crisis. Through these actions, the federal government recouped valuable public funds and ensured that this benefit reached the most vulnerable.

Other important initiatives to promote integrity in the public sector were already in place and were strengthened during the period of emergency, such as the channels for consultation regarding conflicts of interest by public agents – Brazil has developed an electronic system (SeCI) that allows previous consults regarding the existence of conflicts of interest in a specific situation, allowing public agents to act so as to avoid such situations, as well as request authorization to exercise a private activity.

Finally, it is worth mentioning the strengthening of digital platforms for procurement. In 2021, Brazil enacted a new Public Procurement and Contract Law (n. 14,133/2021) significantly modernizing the rules and procedures related to public procurement. To comply with the new legislation and fully implement its new operational framework, the federal government developed the integrated digital public procurement platform Compras.gov.br, which centralizes in a single system the different modules that make up the whole procurement cycle (e.g. supplier registration, price registries, bidding procedures, quality rating systems, standardization, contract management, dispute resolution, control activities, transparency & open data, public consultation and participation channels etc). The system also allows public officials, government managers, suppliers, control bodies and citizens to seamlessly interact with each other, thus facilitating communication and reducing transactions costs. Although it was developed by the federal government, state and local governments are allowed (and even encouraged) to join the system and conduct their procurement activities within the federal ecosystem. Considering the size of the Brazilian public sector, it is only possible to mitigate risks and improve government and societal control through the use of digital and technological tools.

3. Please highlight 2-3 good practices and challenges faced when developing, implementing and/or monitoring the measures you have identified in question 2.

4. Were internal audit systems, real-time audit mechanisms and/or other mechanisms used to help monitor and oversee the management of public resources during times of emergencies and crisis response and recovery? If so, please describe. Please provide any information on good practices and/or lessons learned.

The Covid 19 crisis has increased the use of technology and innovative tools for fighting of corruption. A concrete example is the payment of the emergency economic relief benefit. Brazil has already paid 36 billion U.S. dollars in economic relief to more than 65 million people who have lost their income during this crisis.

By employing advanced techniques to cross-check several government databases to detect fraud in the payment of the relief, we have been able to identify almost 1.2 million individuals who unduly received the benefit. Through these actions, Brazil recouped public funds and guaranteed that this benefit reached the most vulnerable in our society.

Additionally, a best practice that was already in place regarding oversight of public procurement processes, through the use of ICT, is the system called "ALICE", which is an automated system using AI to identify irregular patterns in public procurement procedures and issue red flag alerts to CGU auditors for a secondary analysis, helping to prevent any issues before awarding the contract. The tool will be fully embedded into the procurement portal compras.gov.br.

5. Please describe what measures or initiatives could be used/have been used to help ensure transparency in the allocation, use, distribution and management of the national budget during times of emergencies and crisis response and recovery. These may include dedicated budget lines, measures to present budget items, public hearings or rendering such information accessible to the public.

The Covid-19 crisis was a real catalyst for the use of technological tools in the fight against corruption. The need to process, analyze and act upon large amounts of data and information in a timely manner, made it evident the need for the use of technology and innovative tools.

Brazil's first line of defense against corruption during Covid was based on broad transparency and social participation. The federal government adopted a strategy of active transparency as a way to maintain the necessary flexibility and agility in its public procurement while permitting the detection and prevention of abuses and illicit practices. The government is actively publishing relevant information about the Covid-19 pandemic through several easily accessible channels.

The Office of the Comptroller General created a [dedicated website](#) to gather in one place any initiative, data or information related to the fight against Covid such as available resources, contracts, beneficiaries of relief programs, dedicated reporting channel and legislation.

The [Transparency Portal](#) has also a dedicated panel that presents in detail the Covid federal budget and expenses.

Inter-institutional coordination at the national level

6. Please outline measures which could be taken or have been taken to enhance coordination among institutions at the national level involved in response and recovery efforts, such as Memorandums of Understanding, data sharing agreements, standard operating procedures or other formal and informal mechanisms that enable institutions to share information and respond in a coordinated manner to corruption risks in the context of emergencies.

The Office of the Comptroller General has created a taskforce to assist the Ministry of Health conduct real-time monitoring and risk assessment analyses on critical emergency procurement contracts. This coordinated approach has allowed public officials to make informed decisions in a short amount of time and adopt preventive measures to address operational and corruption risks.

Transparency measures, including access to information

7. Does the government have specific measures in place to identify individuals who may be involved in, or who help facilitate, corrupt acts? Such measures may include requirements to disclose beneficial ownership information and requirements to make such information accessible to law enforcement or other authorities. For example, information contained in beneficial ownership registries or information contained in open tender portals may be used by supreme audit institutions and other oversight bodies to audit, and inform, response and recovery measures.

With regard to beneficial ownership information, Brazil highlights the following legal and institutional frameworks:

CNPJ Query App (“Consulta CNPJ”)

The National Register of Legal Entities (CNPJ), administered by the Secretariat of the Federal Revenue Service of Brazil (RFB), comprises the registry information of legal entities and other types of legal arrangements without legal personality (such as condominiums, public agencies, funds).

Launched through Project Conecta gov.br (please refer to Question A1), Consulta CNPJ App allows queries on the CNPJ database free of charge for federal government authorities. The private sector can also access the service through a paid contract with the Federal Data Processing Service (Serpro).

The main operation available by the system is the online query service to obtain the registration data of legal entities, such as: date of opening, legal nature, economic activity (main and secondary), natural person responsible for the company, corporate capital, and the beneficiary owner.

Legal Entity Data Collector (‘Coletor Nacional’)

Coletor Nacional is an app that has the purpose of gathering data and information during the process of opening a company. Its aim is to simplify and integrate the registration process of entrepreneurs and legal entities in the municipal, state, and federal branches, and its use is mandatory throughout the national territory.

Entities domiciled abroad are required to provide information on the beneficial owner if they are (a) Registered with the Secretariat of Federal Revenue Service (RFB), (b) Registered with the Central Bank of Brazil's Register of Companies (Cademp/BACEN) and (c) Registered with

the Securities and Exchange Commission (CVM).

Notary platform (“e-Notariado”)

Since the enactment of CNJ Provision 88, of 2019, citizens throughout Brazil can perform notarial acts online, through the e-Notariado platform, which renders legal security and the same effects of an act performed at a notary's office. Through the e-Notariado, there is access to the Single Registry of Notary Clients (CCN).

Registration Portal (“Sistema Portal de Cadastro”)

Sistema Portal de Cadastro is a system intended to unify the information from the Federal Revenue Service and also house information from other tax administrations (state and municipal revenue services), as well as from various external bodies such as CVM, BCB, police authorities, judicial and prosecution bodies. The System already has some confidential information obtained internally by the Federal Revenue Service and is integrated with the Superior Electoral Court, the Federal Police, and some state public security departments. The system is currently in an expansion phase to include integration with databases of other public institutions mentioned above.

The constitution of a legal entity in Brazil requires the registration of the articles of association or bylaws with board of trade, whose information is public for consultation. In addition, all legal entities domiciled in Brazil, and each of their establishments located in Brazil or abroad, are required to register with the National Register of Legal Entities - CNPJ (whose administration is the responsibility of the Federal Revenue Service of Brazil - RFB) before beginning of its activities. See for more information on CNPJ.

Brazilian publicly traded companies must file the so-called Reference Form (shelf document) with the Securities and Exchange Commission (CVM) and keep it updated. The Reference Form contains all information regarding the company. Information regarding the economic group to which the company belongs and its ownership and controlling structure should also be disclosed.

Regarding operating in the financial system, Brazil issued the BCB Circular N. 3,978/2020, mandating financial institutions to identify the beneficial ownership of their clients.

The beneficial owner Information is being stored on the REDESIM Portal (National Network for the Simplification of Registration and Legalization of Companies and Businesses) and can be accessed upon requests from authorities.

Legal entities are required to keep the information reported to the different registries up to date. Sanctioning and enforcement powers depend on the type of registry. For example, the registries held by the Federal Revenue Service (RFB), the Securities and Exchange Commission (CVM), and the Central Bank of Brazil have the relevant sanction/enforcement powers.

In that sense, as set forth by Article 9 of Normative Ruling 1,863, of Dec 27th, 2018, issued by the Federal Revenue Service (RFB), the entities that do not provide information regarding beneficial ownership within the deadline or that do not provide the required documents will have their inscription under the CNPJ suspended and will be forbidden to transact with bank institutions, including with respect to moving bank accounts, financial investments and taking out loans

8. How does the government ensure that emergency measures are limited in duration and scope? Please describe any measures taken to mitigate the use of broad emergency executive authority, such as legislative oversight, regular reports to committees, and review and monitoring mechanisms.

-
9. Have your authorities applied or strengthened whistle-blower protection or reporting systems, including those that afford opportunities for confidential and/or anonymous reports, and how to address such reports?

Brazil created a specific reporting channel at [Fala.BR Platform](#) to receive complaints and suggestions related to Covid-19 initiatives that has experienced an all-time high in terms of engagement with the platform. This encouraged the oversight of government activities by civil society organizations and individuals during the pandemics.

Fala.BR is the online platform that receives complaints, suggestions, reports, praises, requests, bureaucratic simplification suggestions and requests for access to information to more than 300 agencies and entities of the federal government, in addition to another two thousand instances of all entities and powers from states, municipalities and autonomous social services that joined the system. The Fala.BR platform, therefore, has become the most comprehensive tool for the administrative protection of rights, whether they are related to access to public information, the exercise of reporting rights free of retaliation, privacy rights and protection of personal data or the correct enjoyment of public services and policies. The system provides APIs - Application Programming Interfaces that allow the user to interact with the platform to register ombudsman communications through messaging applications (Facebook and Telegram).

On 9 December 2021, the Federal Government enacted Decree 10,890/2021, which amended legislation related to whistleblower protection in the direct and indirect federal public administration. Some of the changes in the legislation include:

- The mandatory use of the integrated reporting/ombudsman platform Fala.BR by all entities of the direct and indirect federal public administration, including SOEs and mixed capital companies that receive public resources to partially or fully fund their operations. These entities are also required to provide easy access to the Fala.BR platform on their official websites and encourage users to submit their reports/communications through electronic means.*
- In practice, the decree establishes the platform as the main tool for receiving, triaging, treating and responding to citizen's reports, including whistleblowers. Even physical reports made in person or by regular mail need to be digitalized and uploaded into the Fala.BR system.*
- In terms of protective measures, the new regulation confers to CGU the competence to monitor the proper implementation of the decree and the protection of the identity of whistleblowers in the Fala.BR system.*

Use of information and communication technology tools

10. Has the government used information and communication technology tools to build, implement and/or maintain resilient emergency response systems? If yes, please explain what types of tools have been used and include relevant links, if possible.

11. If possible, please describe the benefits and challenges of using the tools identified in 10?

12. Has the government used information and communication technology to help manage and oversee public procurement during times of emergencies? If yes, please explain the particular tool, its benefits and challenges and include relevant links, if possible.

The Brazilian Office of the Comptroller General saw the need to collect, process and publicize information on the prices of acquisitions carried out throughout the national territory, in order to reflect the exceptional moment of the pandemic, affected by supply shortages at a global level, which resulted in a natural increase in prices.

To that end, it was developed dashboard called "Contracts Related to Covid", an unprecedented initiative in the Public Administration ([Painel de Contratações Covid-19](#)). The main objective of the Dashboard is to monitor the expenses of the Union, States, Federal District and Municipalities in relation to procurement and acquisition processes related to the pandemic, thus supporting the public manager, by offering in a timely manner updated parameters for procurement planning.

The dashboard is not intended to point out irregularities or undue situations, but rather to indicate instances that deserve further study and also to provide managers with a price reference for acquisitions during the pandemic period to assist them in obtaining the best value for their purchase.

Data has been collected since April 2020, using information published by federative entities in the official press (Official Gazette of the Union and States/Municipalities), as well as in the Transparency Portals maintained by each entity. In all, around 280 entities had their information monitored.

Until June 2021, the dashboard analyzed 44,955 records of acquisitions and contracts, reaching the amount of BRL 22 billion (USD 4.5 bi) made publicly available. It should be noted that, as data collection and inputs to the dashboard are still in progress, these values will increase until the end of the pandemic.

13. Has the government used information and communication technology to promote transparency in the management of public finances during times of emergencies and crisis response and recovery? If yes, please explain the particular tool, its benefits and challenges and include relevant links, if possible.

The [Transparency Portal](#) has a dedicated panel that presents in detail the Covid federal budget and expenses.

Engagement of actors outside the public sector

14. If possible, please provide an overview of how the government has partnered with, or encouraged the participation of, actors outside the public sector to help monitor and support oversight of government actions during times of emergencies and crisis response and recovery. Please also include any future initiatives planned.

15. Are there any policies or initiatives that particularly facilitated the engagement of actors outside the public sector in these contexts? If yes, please describe.

III. Responding to corruption during times of emergencies and crisis response and recovery, including through international cooperation

1. If possible, please provide examples of detected or suspected instances of domestic or transnational corruption and how these were identified in your country. If the information is sensitive, please describe the typology or give anonymized examples.

2. How did the government respond? Has your country taken any steps to identify, investigate or prosecute corruption in emergency and crisis responses and recovery? Examples may include an interagency cooperation taskforce among anti-corruption authorities, analysis of suspicious transaction or financial disclosure reports, greater cooperation across international borders, strengthening investigation and prosecution capacity, etc.

3. In its response, did your authorities find it necessary to seek or request international cooperation (e.g. mutual legal assistance or direct law enforcement cooperation)? Please provide details and examples. How effective do you believe the cooperation was, and what were the main challenges? Was the assistance provided, were there any obstacles?

4. Has your government received any requests for international cooperation from other countries seeking to identify, investigate or prosecute corruption during times of emergencies and crisis response and recovery? Please provide details and examples. How effective do you believe your authorities cooperated, and what were the main challenges? Was the assistance provided, were there any obstacles?

IV. Mechanisms to respond to corruption during times of emergencies and crisis response and recovery through international cooperation

1. Have your authorities had any practical experience in sharing information, including spontaneously, with authorities in other countries concerning suspected corruption in the context of emergency or crisis responses?

2. Has your government used electronic communication channels or networks, including those of INTERPOL or the Globe Network, that enable the prompt exchange of information for the investigation and prosecution of corruption offences in the context of emergency and crisis responses?

3. Are you aware of any examples of joint or parallel investigations or the bilateral sharing of capacity and expertise on investigating and prosecuting corruption in this context?

4. Have you taken additional measures to analyse asset declarations, financial disclosures and/or suspicious transaction reports during times of emergencies or crisis response and recovery?

Brazil has launched e-Patri, which is an electronic system that collects, stores and analyses asset and conflict of interest declarations of public officials in the federal executive branch. Based on the information provided by the Federal Revenue System or the public officials themselves, the system carries out an automated analysis of the declarations to monitor the evolution and compatibility of public agents' assets with their lawful earnings.

5. Have you experienced challenges in accessing adequate, accurate and up-to-date information on the beneficial ownership and control of legal persons in other jurisdictions? In your view, what may be improved to enable effective, timely access to such information?

6. Have you experienced challenges in verifying assets beneficially owned by public officials abroad? In your view, what may be improved to enable effective, timely access to such information?

7. Have there been any efforts to support anti-corruption practitioners and law enforcement authorities in your country, including human resources management and opportunities for capacity-building and peer-learning on methods, tools and technologies for countering corruption in the context of emergency and crisis responses?

8. In your view, are there any unique aspects of requesting or providing international cooperation in emergency and crises responses as opposed to regular cases?

9. Does your government have any experience in receiving or providing international financial assistance (such as donor funding or technical assistance) to address emergency situations? In your view, what are effective mechanisms to strengthen integrity and prevent corruption in the provision of emergency relief funds? What should be improved?

V. Effectiveness of international frameworks to respond to corruption during times of emergencies and crisis response and recovery, including through international cooperation

1. Are there any longer-term trends related to addressing corruption in emergency and crisis responses that require a new or improved anti-corruption approach in the future? Or that require greater international cooperation or new ways of working together? Please explain.

2. Are there any measures or processes that you would consider good practices to facilitate international cooperation and rapid exchange of information in emergency and crisis situations? Examples could include measures to accept electronic copies of mutual legal assistance requests and prioritize requests concerning corruption during times of emergencies and crisis response and recovery. Has your country had any experience in this regard?

3. How should countries strengthen collaboration to address corruption risks arising in emergency and crisis situations, with respect to international cooperation? Please list up to three measures countries could apply that would strengthen international cooperation in this regard.

4. Have there been any efforts by your government to enhance cooperation with multilateral, international or regional bodies to address corruption and other forms of crime during times of emergencies and crisis response and recovery?

VI. Data collection

1. Have your authorities collected data or statistics to track and analyse trends concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery. Are these publicly available?

2. Have your authorities collected data or statistics to track and analyse trends and links between corruption and other forms of crime? Are these publicly available?

Please outline actions required to ensure or improve the implementation of the commitments contained in paragraph 23 of resolution 9/1, as well as any challenges faced or technical assistance required.

Please describe (cite and summarize) measures/steps your country has taken, if any (or is planning to take, together with the related appropriate time frame) to explore and enhance

knowledge of the links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering, including during times of emergencies and crisis response.

States parties are invited to respond to the following questions:

I. Analyses and assessments to explore and enhance knowledge of the links between corruption and other forms of crime

1. Has your government undertaken any analyses or assessments to better understand the links between corruption and other forms of crime, including typologies of crime and how corruption may be used to facilitate and enable organized crime?

2. Has your government taken any measures to strengthen legal, regulatory and policy frameworks that recognize how corruption and other forms of crime may be linked and that call for coordinated anti-corruption action?

3. Does your country's national risk assessment or other policy framework to prevent and combat money-laundering recognize and address the risk of laundering of proceeds of corruption and other economic crime?

II. Specific mitigation measures to address corruption and other forms of crime during times of emergencies and crisis response and recovery

1. Have your country's authorities undertaken any investigations into unfair commercial practices, such as price-gouging and the manipulation of prices of essential goods and services, or bids, or abuse in the allocation, distribution, use and management of relief and recovery funds? Have your country's authorities undertaken any investigations into corruption during times of emergencies and crisis response and recovery, such as bribery of procurement or other public officials, embezzlement of profits, diversion of resources and conflicts of interest? Have any measures been applied to freeze and seize related proceeds of crime?

“Special operations” are investigative actions taken jointly by different Brazilian agencies, including the Office of the Comptroller General, the Federal Police, State and Federal Prosecution Offices, amongst others. Their work aims to investigate acts taken against Public Administration that compromise the integrity of public institutions, cause financial losses to public treasury, and result in immeasurable social damages.

In 2020, more than US\$ 229 million were allocated for Covid-19 expenditures. The monitoring

resulted in special operations that found US\$ 3.6 million of actual damage and US\$ 23.8 million of potential damage.

Please outline actions required to ensure or improve the implementation of the commitments contained in paragraph 22 of resolution 9/1, as well as any challenges faced or technical assistance required.

Questionnaire

Contact Information

Please provide contact details for potential follow-up questions. Contact details will be treated confidentially.

Country: Brazil

Government Agency: Brazilian Federal Police and Department of Assets Recovery and International Legal Cooperation

Department: General Coordination Against Corruption and Financial Crimes of the Federal Police and General Coordination of International Legal Cooperation in Criminal Matters of the Department of Assets Recovery and International Legal Cooperation

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Please describe (cite and summarize) good practices your country has taken (or is planning to take, together with the related appropriate time frame) concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery.

States parties are invited to provide information on experiences, good practices and challenges concerning the following:

I. Understanding corruption risks and typologies during times of emergencies and crisis response and recovery, including transnational elements

1. Has your government assessed corruption risks during emergencies or crisis response and recovery, either through formal risk assessments or other informal means? Please provide details, such as key findings and mitigation plans. Please describe whether any other (existing) risk assessment has been carried out that is relevant to the emergency response (such as sectoral risk assessments in procurement, healthcare, infrastructure, etc) and provide details.

Brazilian Federal Police:

Yes, it has. Risk assessments and preventive activities are coordinated by the Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

The Federal Policy has created the Special Group for Fighting Corruption and the Diversion of Public Resources, related to the General Coordination Against Corruption (GECOR/COVID-19) and authorized by Ordinance N° 016-DICOR/PF issue on April 15, 2020, to gather information, analyse data, coordinate investigations and support agencies in curbing the diversion of the public resources allocated to face the pandemic.

Since the beginning of the COVID-19 pandemic, in fulfilment to its institutional mission, the Special Group has supplied the offices responsible for fighting corruption with 42 pieces of information to enable them to initiate criminal inquires or conduct existing investigations, helping to promote the improvement and correct conduction of investigations.

It is important to point out that the fight against corruption and against the diversion of the

public resources allocated to face the COVID-19 pandemic has begun in April 2020 and is still being carry out today, with the opening of 141 special operations by the judicial police, which have resulted in the execution of 1999 search and seizure warrants and 248 preventive and temporary arrest warrants. The contracts currently under investigation of the Federal Police amount to R\$ 4.995.748.961,17.

2. Please list the main typologies of corruption (corruption risks) you have identified in your country's emergency or crisis responses and recovery. You may select from the list below, and add any additional risks not listed:

Public Procurement

- Bribery of procurement officials
- Excessive use of non-competitive bidding procedures, including by single or limited source tendering, with limited safeguards
- Improper application of emergency procurement procedures allowing for expedited delivery of goods and services
- Bid-rigging (e.g. use of inflated prices)

Misappropriation of Emergency Relief Funds

- Non-eligible beneficiaries circumventing rules and regulations, including through bribes, to obtain access to relief and support
- Diversion of donations away from intended beneficiaries
- Exploiting international financial assistance related to emergency relief or other types of support (such as donor funding or technical assistance)
- Embezzlement of profit gained from the sale and distribution of emergency supplies
- Manipulation and inflation of claims for economic relief
- Fraudulent billing for the provision of goods and services
- Diversion of donated equipment/supplies to the black market
- Companies hoarding/not discharging support received from the government

Conflicts of Interest

- Conflicts of interest between suppliers and authorities in procurement processes
- Political appointees or persons entrusted with prominent public functions involved in, or the beneficial owners of, companies bailed out by the government or companies involved in procurement processes
- Support packages distributed according to ethnicity and/or political affiliation

Misuse of Information

- Use of social media to spread misinformation, undertake fraudulent activities such as phishing, cyber-criminal fraud

Inadequate Reporting/Protection Mechanisms

- Inadequate reporting/protection mechanisms for whistle-blowers and witnesses
- Restricted ability to report potential corrupt activities

Other Corruption Risks

- Extensive use of government emergency powers and regulations, with insufficient controls, consultations and/or guidance
- Provision of counterfeit good and supplies
- Fraudulent or illicit production of goods, including research
- Impeded anti-corruption enforcement actions during emergency and crisis responses due to corruption
- Impeded provision of international cooperation (e.g. mutual legal assistance) due to the emergency or crisis due to corruption
- Links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering

Please list any other typologies or risks:

Did any of the corruption risks (typologies) identified in question 2 entail an international element? For example, fraudulent or collusive procurement practices involving foreign or international bidders or suppliers, donors or international financial institutions; aspects of transnational bribery; diversion of resources, assets or persons across borders)? Please be as specific as possible and provide details and examples. If the information is sensitive, please describe the typology or give anonymized examples.

Federal Police:

Regarding the international procurement of vaccines, it was raised the suspicion of a scheme related to the purchase of Covaxin (developed by the Indian pharmaceutical company Bharat Biotech) and involving the company Precisa Medicamentos. Detecting signs of fraud, the Comptroller General of Brazil recommended that the procurement was not to be concluded and the purchase was canceled. The Brazilian parliament instituted a Committee of Investigation and its report was delivered to the Brazilian Public Prosecutor's Office, so that it could take the appropriate action.

3. Please describe whether the corruption risks identified in question 2 appear to be longer-term trends. Have they required new or strengthened anti-corruption actions as a result? If so, please elaborate.

Federal Police:

Actions to counter corruption were intensified, in consequence of the health emergency period. The Brazilian government had to issue legal norms so it could face the COVID-19 pandemic. These norms made the rules of procurement more flexible, in order to promote the celerity and

efficiency of the purchase of goods and services, during the public health emergency. As a result of the emergency rules, the offices responsible for anticorruption policies and the investigative police created special groups of investigation, such as the GECOR-COVID that was related in question 1, to curb the diversion of public resources.

4. Please describe any measures taken to support the private sector in identifying and mitigating corruption risks. This may include particular risks associated with supply chains and procurement processes. The measures undertook

Federal Police:

The measures taken to support the private sector in identifying and mitigating the corruption risks are within the Comptroller General of Brazil's competence, which has more detailed information to answer the questionnaire. One can add that every year the Comptroller General of Brazil evaluates the compliance programs of Brazilian companies, including those where irregularities were found, in order to recommend adjustments and measures to improve the effectivity of the surveillance against corruption and against the diversion of public resources, particularly the procedures related to the accountability of private companies and those related to leniency agreements.

5. Please provide an overview of efforts taken to understand the particular impact corruption in times of emergencies and crisis response and recovery may have on women and marginalized and vulnerable groups. If possible, please include reference to any research, analyses or assessments undertaken in this regard.

Federal Police:

The Federal Police does not carry out research or produce statistics surveying the impact of these crimes on women and marginalized and vulnerable groups.

6. Is there a greater need for international cooperation in responding to corruption risks in the context of emergency and crisis responses than in other situations? Why, or why not?

Federal Police:

Yes, international cooperation is essential to prevent and suppress corruption through the pandemic and other emergencies. For example, most vaccines are produced by foreign companies and many goods used to fight the COVID-19 are imported.

II. Addressing corruption during times of emergencies and crisis response and recovery at the domestic level

1. Please describe the anti-corruption controls, safeguards and/or measures put in place to address the corruption risks identified above in question 2. Please highlight any special measures that may have been introduced in response to a particular emergency, and whether those measures may be useful for future crises. These may include anti-corruption task forces, the use of real-time audits, transparency portals and specific reporting channels for reporting corruption in the context of emergencies, including in the areas below.

Federal Police:

The special measures that may have been put in place to address a particular emergency are within the Comptroller General of Brazil’s competence, which can provide detailed answers to the questionnaire.

The Federal Policy has created the Special Group for Fighting Corruption and the Diversion of Public Resources, related to General Coordination Against Corruption (GECOR/COVID-19) and authorized by Ordinance N° 016-DICOR/PF issue on April 15, 2020, to gather information, analyse data, coordinate investigations and support agencies in their repressive activities against the diversion of the public resources allocated to face the COVID-19 pandemic.

Public procurement and the management of public finances

1. Please describe measures taken to develop and/or further strengthen accountability and transparency in public procurement during times of emergencies and crisis response and recovery. These may include:
 - The development of specific guidelines, circulars or memorandums for procurement in emergency contexts;
 - The development of new codes of conduct or guidelines for procurement personnel during times of emergencies and crisis response and recovery;
 - Requirements to disclose potential and real conflicts of interest;
 - Reforms of legal, regulatory and policy frameworks governing public procurement;
 - Requirements to collect and publish the beneficial ownership information of entities contracting with the government;
 - Requirements to cross-check information available on the ultimate beneficial owners of companies involved in procurement processes;
 - Publication of information on the whole procurement cycle, from tender to delivery (including type and amount of contract, reference information for the awarded company, beneficial ownership information, validation of delivery, etc.);
 - Specific labels or “tags” for procurement contracts to facilitate the monitoring of contracts associated with a particular emergency or crisis;
 - Measures to ensure procurement in emergency contexts have appropriate oversight and sanctions, including the potential disqualification of companies;
 - Measures to help ensure that compliance programmes and safeguards are in place for bidders;
 - The use of online portals that afford opportunities to track procurement contracts through the whole procurement cycle;
 - Feedback mechanisms for monitoring by groups outside the public sector, such as civil society organizations.

Federal Police:

The measures taken to develop and further strengthen accountability and transparency in public procurement during times of emergencies and crisis response and recovery are within the Comptroller General of Brazil’s competence, which can provide more detailed answers to the questionnaire.

2. Please highlight 2-3 good practices and challenges faced when developing, implementing and/or monitoring the measures you have identified in question 2.

Federal Police:

These mechanisms are within the Comptroller General of Brazil's competence, which can provide more detailed answers to the questionnaire.

3. Were internal audit systems, real-time audit mechanisms and/or other mechanisms used to help monitor and oversee the management of public resources during times of emergencies and crisis response and recovery? If so, please describe. Please provide any information on good practices and/or lessons learned.

Federal Police:

These systems and mechanisms are within the Comptroller General of Brazil's competence, which can provide more detailed answers to the questionnaire.

4. Please describe what measures or initiatives could be used/have been used to help ensure transparency in the allocation, use, distribution and management of the national budget during times of emergencies and crisis response and recovery. These may include dedicated budget lines, measures to present budget items, public hearings or rendering such information accessible to the public.

Federal Police

These measures and initiatives are within the competence of Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

Inter-institutional coordination at the national level

5. Please outline measures which could be taken or have been taken to enhance coordination among institutions at the national level involved in response and recovery efforts, such as Memorandums of Understanding, data sharing agreements, standard operating procedures or other formal and informal mechanisms that enable institutions to share information and respond in a coordinated manner to corruption risks in the context of emergencies.

Department of Assets Recovery and International Legal Cooperation:

ENCCLA - National Strategy Against Corruption and Money Laundering is the main network of Brazilian institutional articulation for the arrangement, discussions, formulation and implementation of public policies and solutions against corruption and money laundering. The Strategy was created in 2003 and currently has approximately 80 public institutions belonging to the three Branches (Executive, Legislative and Judiciary) and the Public Prosecutor's Office, covering also the federal, state and, in some cases, even municipal sphere.

Each year, about 10 actions are developed through working groups formed by various public agencies and some Civil Society Organizations.

The actions developed under ENCCLA dealt with structural aspects of the fight against corruption and money laundering (for example: training and capacity building, public procurement, data sharing between public agencies, regulatory improvements, structuring of databases, etc.).

ENCCLA did not develop specific actions for the context of crises and emergencies. In the years 2020 to 2022 (the period marked by the COVID-19 Pandemic), ENCCLA continued its actions normally, dealing with various topics related to the fight against corruption, but

without focusing on this context of crisis and emergency.

Government actions to combat corruption in the period of crisis and emergency occurred through more appropriate channels, notably through the operational activities of agencies such as the Federal Police and the Office of the Comptroller General.

Transparency measures, including access to information

6. Does the government have specific measures in place to identify individuals who may be involved in, or who help facilitate, corrupt acts? Such measures may include requirements to disclose beneficial ownership information and requirements to make such information accessible to law enforcement or other authorities. For example, information contained in beneficial ownership registries or information contained in open tender portals may be used by supreme audit institutions and other oversight bodies to audit, and inform, response and recovery measures.

Federal Police:

These mechanisms are part of the Comptroller General of Brazil's competence, which can provide more detailed answers to the questionnaire. It is possible to add that the transparency portal is a necessary measure for strengthening the social control of the government. It allows citizens to follow the ways in which the money is being used and allows them to help with its surveillance. While investigating, the Federal Police uses information from the portal, which is easily access on the web, in order to detect frauds and any mismanagement of public money.

7. How does the government ensure that emergency measures are limited in duration and scope? Please describe any measures taken to mitigate the use of broad emergency executive authority, such as legislative oversight, regular reports to committees, and review and monitoring mechanisms.

Federal Police:

This situation is within the Comptroller General of Brazil's competence, which can provide more detailed answers to the questionnaire. It is possible to add that, the legislative branch withholds the competence to control and surveille the acts of the executive, as well as the competence to approve or reject bills proposed by the executive, to suspend executive laws that exceed its competence, to judge the expenditure bill presented by the President of Brazil and to analyze reports about the implementation of governmental projects. The legislative branch also controls the legality and the constitutionality of the acts issued by the executive.

8. Have your authorities applied or strengthened whistle-blower protection or reporting systems, including those that afford opportunities for confidential and/or anonymous reports, and how to address such reports?

Federal Police:

This situation is withing the competence of the Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

Use of information and communication technology tools

9. Has the government used information and communication technology tools to build, implement and/or maintain resilient emergency response systems? If yes, please explain what types of tools have been used and include relevant links, if possible.

Federal Police:

This situation is within the competence of the Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

10. If possible, please describe the benefits and challenges of using the tools identified in 10?

Federal Police:

This situation is within the competence of the Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

11. Has the government used information and communication technology to help manage and oversee public procurement during times of emergencies? If yes, please explain the particular tool, its benefits and challenges and include relevant links, if possible.

Federal Police:

This situation is within the competence of the Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

12. Has the government used information and communication technology to promote transparency in the management of public finances during times of emergencies and crisis response and recovery? If yes, please explain the particular tool, its benefits and challenges and include relevant links, if possible.

Federal Police:

This situation is within the competence of the Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

Engagement of actors outside the public sector

13. If possible, please provide an overview of how the government has partnered with, or encouraged the participation of, actors outside the public sector to help monitor and support oversight of government actions during times of emergencies and crisis response and recovery. Please also include any future initiatives planned.

Federal Police:

This situation is within the competence of the Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

14. Are there any policies or initiatives that particularly facilitated the engagement of actors outside the public sector in these contexts? If yes, please describe.

Federal Police:

This situation is within the competence of Comptroller General of Brazil, which can provide more detailed answers to the questionnaire.

III. Responding to corruption during times of emergencies and crisis response and recovery, including through international cooperation

1. If possible, please provide examples of detected or suspected instances of domestic or transnational corruption and how these were identified in your country. If the information is sensitive, please describe the typology or give anonymized examples.

Department of Assets Recovery and International Legal Cooperation

Due to the limits of the CGCP's¹ attributions, it is not possible to present examples of corruption cases detected in the period. Similarly, it would not be possible to provide clarification on how such cases would have been identified.

Federal Police:

Police Operation Palude 2:

<https://www.gov.br/pf/pt-br/assuntos/noticias/2022/08/pf-apura-desvio-emrecursos-destinados-ao-enfrentamento-a-covid-19>

On August 25, 2022, the Federal Police has executed the operation Palude 2, as a way of intensifying the gathering of evidence on the activities of a purported criminal organization, specialized on the diversion of public resources. The investigations began in 2020, with the purpose of finding out the purported diversions of resources destined to face COVID-19, in the town of Pacatubá (SE).

Federal Police's investigations confirmed the suspicions of the Comptroller General of Brazil, related to existing irregularities of contracts and services and to the destination of resources to the town aforementioned, in the amount of R\$ 1.071.221,90. After the search procedures of the first part of the operation, analysis have indicated that the 6 companies invited to participate in suspicious bidding procedures were proven to be part of the criminal organization. For example, in the residence of one of the investigated, it was discovered papers related to 15 companies, including stamps, logo, personal signatures, personal identification documents used to violate the impartiality and competition of bidding processes.

It must be emphasized that the constricting measures taken during the first phase of the operation permitted the discovering of spreadsheets seized in the possession of the investigated and preliminary indicated public losses in the amount of R\$ 21.583.597,10. The amount was used as the basis for the issuing of the precautionary measure for the confiscation of goods and values, in order to achieve the restitution of public funds. After the identification of the 10^a scheme of the criminal organization, precautionary measures were demanded to the 9th Federal court in Sergipe, in order to dry out the finances of the investigated organization.

Thus, after the favorable manifestation of the Brazilian Public Prosecutor's Office, the Federal Justice allowed the execution of 46 search and seizure warrants in the following towns: Aracaju/SE, Barra dos Coqueiros/SE, Lagarto/SE, Nossa Senhora da Glória/SE, Pacatubá/SE, Propriá/SE, Carira/SE, Itabaiana/SE, Itaporanga/SE, Malhador/SE, Simão Dias/SE, Cipó/BA, Itapicuru/BA, Ribeira do Pombal/BA, Maceió/AL, Barra de São Miguel/AL, Marechal Deodoro/AL, Vitória/ES e São Borja/RS, together with 9 preventive arrest warrants and 61 detention of goods warrants.

The operation was carried out with the participation of 200 federal policemen and 8 auditors from Comptroller General of Brazil. Those involved will be liable for the crimes of passive

¹CGCP (General Coordination of International Legal Cooperation in Criminal Matters) is the specialized area of this Department of Assets Recovery and International Legal Cooperation responsible for transmitting requests for international legal cooperation in criminal matters.

and active corruption, embezzlement, improper bidding waiver, bidding fraud, criminal organization and money laundering.

2. How did the government respond? Has your country taken any steps to identify, investigate or prosecute corruption in emergency and crisis responses and recovery? Examples may include an interagency cooperation taskforce among anti-corruption authorities, analysis of suspicious transaction or financial disclosure reports, greater cooperation across international borders, strengthening investigation and prosecution capacity, etc.

Department of Assets Recovery and International Legal Cooperation

Due to the CGCP's attributions, we are not able to contribute with information concerning any cooperation taskforce occasionally done in Brazil to fight against corruption during the crisis.

We can state that, during that period, the processing of international legal cooperation requests in criminal matters, including requests for criminal investigations of corruption, continued uninterrupted.

Federal Police:

The Brazilian Federal Police is responsible for the investigation of crimes against the goods, rights and interests of the Brazilian State and it acts based on compulsory requirement. When there is evidence of crime, the Federal Police is obligated to open a police investigation. It is possible, through the pieces of evidence collected in the police investigation, to carry out activities, in order to reconstitute values, to arrest and to charge the culprits.

3. In its response, did your authorities find it necessary to seek or request international cooperation (e.g. mutual legal assistance or direct law enforcement cooperation)? Please provide details and examples. How effective do you believe the cooperation was, and what were the main challenges? Was the assistance provided, were there any obstacles?

Department of Assets Recovery and International Legal Cooperation

During the times of crisis, as it happens in ordinary periods, there was a need to send requests for international legal cooperation in criminal matters for the investigation and prosecution of alleged corruption practices. There was no interruption in the sending of such requests. During the crisis, there was a change in the way requests were transmitted. The requests stopped being sent physically and started being sent electronically. This change also included the way of sharing the evidence produced in the cooperation action. It is true that at the beginning of the crisis, when countries were still identifying alternative ways of working, there was some delay in the execution of requests. However, after some time of adaptation, the execution of requests was resumed. During the crisis, when a testimony was needed, videoconference tools were largely used.

Federal Police:

Once evidence of transnational crime is found, international cooperation becomes essential. In the example mentioned in question 3, chapter I, international cooperation with Indian authorities was requested, related to the issue of the procurement of Covaxin vaccine.

4. Has your government received any requests for international cooperation from other countries seeking to identify, investigate or prosecute corruption during times of emergencies and crisis

response and recovery? Please provide details and examples. How effective do you believe your authorities cooperated, and what were the main challenges? Was the assistance provided, were there any obstacles?

Department of Assets Recovery and International Legal Cooperation:

During times of crisis, as it happens in ordinary periods, there was a need to send requests for international legal cooperation in criminal matters for the investigation and prosecution of alleged corruption practices. There was no interruption in the sending of such requests. During the crisis, there was a change in the way requests were transmitted. The requests stopped being sent physically and started being sent electronically. This change also included the way of sharing the evidence produced in the cooperation action. It is true that at the beginning of the crisis, when countries were still identifying alternative ways of working, there was some delay in the execution of requests. However, after some time of adaptation, the execution of requests was resumed. During the crisis, when a testimony was needed, videoconference tools were largely used.

IV. Mechanisms to respond to corruption during times of emergencies and crisis response and recovery through international cooperation

1. Have your authorities had any practical experience in sharing information, including spontaneously, with authorities in other countries concerning suspected corruption in the context of emergency or crisis responses?

Department of Assets Recovery and International Legal Cooperation:

Due to the limits of the CGCP's attributions, we may state that, during the crisis, as it happens in ordinary times, when Brazilian authorities needed to transmit spontaneous information to foreign authorities, this happened. In the same way, the Brazilian central authority kept receiving spontaneous information addressed to Brazilian authorities, there was normal transmission.

2. Has your government used electronic communication channels or networks, including those of INTERPOL or the GlobE Network, that enable the prompt exchange of information for the investigation and prosecution of corruption offences in the context of emergency and crisis responses?

Department of Assets Recovery and International Legal Cooperation:

Due to the limits of CGCP's attributions, it is not possible to provide more details about the use of tools and networks among counterpart authorities.

Federal Police:

Customarily, Brazilian authorities, including in a spontaneous way, share information with international channels and nets of investigation support. However, we are not aware of concrete and undisclosed cases of information exchange during times of emergency.

3. Are you aware of any examples of joint or parallel investigations or the bilateral sharing of capacity and expertise on investigating and prosecuting corruption in this context?

Department of Assets Recovery and International Legal Cooperation:

It is not possible to answer the question for the reasons explained in the clarification provided in the previous topic.

4. Have you taken additional measures to analyse asset declarations, financial disclosures and/or suspicious transaction reports during times of emergencies or crisis response and recovery?

Department of Assets Recovery and International Legal Cooperation:

It is not possible to answer the question because these measures do not comprehend the attributions of the Central Authority.

Federal Police:

The analyse of asset declaration, financial disclosures and/or suspicious transaction reports are part of investigative activities. Surely, they were also carried out during the times of emergencies and crisis response and recovery.

5. Have you experienced challenges in accessing adequate, accurate and up-to-date information on the beneficial ownership and control of legal persons in other jurisdictions? In your view, what may be improved to enable effective, timely access to such information?

Department of Assets Recovery and International Legal Cooperation:

It is not possible to answer the question because the in-deep analysis of evidence and materials obtained through international legal cooperation is the responsibility of the competent authorities responsible for investigations and criminal proceedings.

Federal Police:

Yes, we have experienced.

Measures: Improvement of the mechanisms of international cooperation. International pressure as so the countries which are known to protect banking secrecy and/or corporate social membership are acting against the better interest of humanity and are helping transnational criminal organizations.

6. Have you experienced challenges in verifying assets beneficially owned by public officials abroad? In your view, what may be improved to enable effective, timely access to such information?

Department of Assets Recovery and International Legal Cooperation:

It is not possible to answer the question because the in-deep analysis of evidence and materials obtained through international legal cooperation is the responsibility of the competent authorities responsible for investigations and criminal proceedings.

7. Have there been any efforts to support anti-corruption practitioners and law enforcement authorities in your country, including human resources management and opportunities for capacity-building and peer-learning on methods, tools and technologies for countering corruption in the context of emergency and crisis responses?

Department of Assets Recovery and International Legal Cooperation:

It is not possible to answer this topic due to the limits of CGCP's attributions.

8. In your view, are there any unique aspects of requesting or providing international cooperation in emergency and crises responses as opposed to regular cases?

Department of Assets Recovery and International Legal Cooperation:

The differences consist in the change of the type of transmission. During the Covid-19 pandemic crisis, due to the locomotion limits and damage caused to postal services, priority was given to the digital/electronic processing of requests and evidence. This methodology, although the crisis period is over, subsisted because it represented an advance in the contact between countries. In times of crises, therefore, one must increase the electronic transmission of requests and information, as well as develop existents networks and electronic platforms.

9. Does your government have any experience in receiving or providing international financial assistance (such as donor funding or technical assistance) to address emergency situations? In your view, what are effective mechanisms to strengthen integrity and prevent corruption in the provision of emergency relief funds? What should be improved?

Department of Assets Recovery and International Legal Cooperation:

Due to the limits of the CGCP's attributions, it is not possible to provide details about the question.

V. Effectiveness of international frameworks to respond to corruption during times of emergencies and crisis response and recovery, including through international cooperation

1. Are there any longer-term trends related to addressing corruption in emergency and crisis responses that require a new or improved anti-corruption approach in the future? Or that require greater international cooperation or new ways of working together? Please explain.

Department of Assets Recovery and International Legal Cooperation:

The answer to this question is beyond the CGCP's scope, perhaps Department's.

Federal Police:

I understand that the direct cooperation between countries can facilitate a swift information exchange and the fight against corruption, irrespectively to which emergency that might be unfolding.

2. Are there any measures or processes that you would consider good practices to facilitate international cooperation and rapid exchange of information in emergency and crisis situations? Examples could include measures to accept electronic copies of mutual legal assistance requests and prioritize requests concerning corruption during times of emergencies and crisis response and recovery. Has your country had any experience in this regard?

Department of Assets Recovery and International Legal Cooperation:

The transmission of mutual assistance requests in criminal matters by electronic means, including evidence and materials produced due to request execution proves to be a win-win strategy. The electronic mean acceptance to cooperation provides agility to the acts, as well as ensure more security to the transmission.

Federal Police:

I understand that the direct cooperation between countries can facilitate a rapid information exchange and the fight against corruption, irrespectively to which emergency might be unfolding. The creation of integrate centres of regional police offices, such as the IPCC (International Police Cooperation Centre), which is working effectively in Brazil under the oversight of the Brazilian Federal Police.

3. How should countries strengthen collaboration to address corruption risks arising in emergency and crisis situations, with respect to international cooperation? Please list up to three measures countries could apply that would strengthen international cooperation in this regard.

Department of Assets Recovery and International Legal Cooperation:

In times of international debate about mutual assistance measures, the electronic transmission, and the development of digital platforms by the networks should be an object of further evaluation and research.

Federal Police:

Mechanisms which facilitate information exchange, direct cooperation between specific Departments to the fulfillment of foreign countries demands.

4. Have there been any efforts by your government to enhance cooperation with multilateral, international or regional bodies to address corruption and other forms of crime during times of emergencies and crisis response and recovery?

Department of Assets Recovery and International Legal Cooperation:

Brazil participates in several discussions promoted by international organizations and networks already constituted to debate the improvement of the policy to fight organized crime and corruption, no matter the time they happened, normal or crisis times.

Federal Police:

The efforts of the government to improve cooperation in fighting corruption together with multilateral, international and regional agencies are well known. We do not have, however, knowledge about specific measures taken during times of emergency.

VI. Data collection

1. Have your authorities collected data or statistics to track and analyse trends concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery. Are these publicly available?

2. Have your authorities collected data or statistics to track and analyse trends and links between corruption and other forms of crime? Are these publicly available?

Federal Police:

The Federal Police keeps a data bank which is made to gather, in a single place, strategic information on the investigation of fighting corruption, with the subsequent availability of these data to the agencies dedicated to counter corruption.

Please outline actions required to ensure or improve the implementation of the commitments contained in paragraph 23 of resolution 9/1, as well as any challenges faced or technical assistance required.

Please describe (cite and summarize) measures/steps your country has taken, if any (or is planning to take, together with the related appropriate time frame) to explore and enhance knowledge of the links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering, including during times of emergencies and crisis response.

States parties are invited to respond to the following questions:

I. Analyses and assessments to explore and enhance knowledge of the links between corruption and other forms of crime

1. Has your government undertaken any analyses or assessments to better understand the links between corruption and other forms of crime, including typologies of crime and how corruption may be used to facilitate and enable organized crime?

Department of Assets Recovery and International Legal Cooperation:

The ENCCLA - National Strategy to Fight Corruption and Money Laundering (already indicated in the answer to item II - 6 above), deals in its annual actions very frequently with the interaction of the corruption crime with money laundering.

Recently, Actions No. 10/2021 and No. 10/2022 were developed and they dealt specifically with the existing relationship between corruption crimes and money laundering with the practice of environmental crimes.

All ENCCLA's actions can be accessed through the link: <http://enccla.camara.leg.br/>

2. Has your government taken any measures to strengthen legal, regulatory and policy frameworks that recognize how corruption and other forms of crime may be linked and that call for coordinated anti-corruption action?

Department of Assets Recovery and International Legal Cooperation:

Between 2019 and 2020, the Ministry of Justice and Public Security encouraged the Civil Police of the States and the Federal District to create specialized units to investigate crimes of corruption and related crimes. By early 2021 all Civil Polices had already created their specialized units to combat corruption.

In 2022, through Ordinance MJSP No. 79 of May 13, 2022, the Ministry of Justice and Public Safety created the RENACCOR (National Network of Judicial Police in the Fight against Corruption) a network of institutional articulation specific to these units. Meetings are being held for training and capacity building, as well as for exchanging experiences and best practices.

3. Does your country's national risk assessment or other policy framework to prevent and combat money-laundering recognize and address the risk of laundering of proceeds of corruption and other economic crime?

Department of Assets Recovery and International Legal Cooperation:

ENCCLA deals with these two themes (corruption and money laundering) always from the perspective of the need to effectively combat both, in view of the great correlation between these crimes.

Moreover, in 2020 Brazil elaborated the document entitled "National Assessment of Money Laundering Risk", having identified corruption as the main antecedent crime linked to money laundering.

https://www.gov.br/coaf/pt-br/centrais-de-conteudo/publicacoes/avaliacao-nacional-de-riscos/3-1_national-risk-assessment_ing.pdf/view

II. Specific mitigation measures to address corruption and other forms of crime during times of emergencies and crisis response and recovery

1. Have your country's authorities undertaken any investigations into unfair commercial practices, such as price-gouging and the manipulation of prices of essential goods and services, or bids, or abuse in the allocation, distribution, use and management of relief and recovery funds? Have your country's authorities undertaken any investigations into corruption during times of emergencies and crisis response and recovery, such as bribery of procurement or other public officials, embezzlement of profits, diversion of resources and conflicts of interest? Have any measures been applied to freeze and seize related proceeds of crime?

Federal Police:

Yes, they have. As it was mentioned before, actions to counter corruption and the deviation of the public resources destined to face the COVID-19 pandemic have begun in April 2020 and are still in place today, with the carry out of 141 special operations of the judicial police, which resulted in the execution of 1999 search and seizure warrants and 248 preventive arrest warrant. The contracts presently under investigation by the Federal Police amount to a total of R\$ 4.995.748.961,17.

Please outline actions required to ensure or improve the implementation of the commitments contained in paragraph 22 of resolution 9/1, as well as any challenges faced or technical assistance required.