



# Conference of the States Parties to the United Nations Convention against Corruption

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## Implementation Review Group

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State of implementation of the United Nations

Convention against Corruption

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

Thematic report prepared by the Secretariat

### *Summary*

The present report contains information on the prevalent successes, good practices, challenges and observations identified in the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, with a focus on the implementation of articles 5 to 13 of chapter II (Preventive measures) of the Convention. The report does not cover cross-cutting issues that overlap with chapter V.

\* [CAC/COSP/IRG/2023/1](#).



## I. Introduction, scope and structure

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

2. In order to provide more detailed information regarding the implementation of the Convention by States parties under review in the second cycle, information in relation to the implementation of chapter II (Preventive measures) and chapter V (Asset recovery) of the Convention will be presented in three separate thematic reports, as follows: (a) a report focusing on chapter II, articles 5 to 13, excluding cross-cutting issues that overlap with chapter V; (b) a report focusing solely on the issues that overlap between chapter II and chapter V,<sup>1</sup> to be submitted to the Implementation Review Group for consideration at its resumed fourteenth session; and (c) a report focusing on chapter V, excluding cross-cutting issues that overlap with chapter II, also to be submitted for consideration at the resumed fourteenth session of the Group.

3. The present report contains information on the implementation of chapter II, articles 5 to 13, of the Convention provided by States parties under review in the second cycle of the Implementation Review Mechanism. It is based on information contained in the finalized executive summaries and country review reports of the 67 reviews that had been completed as at 28 February 2023. The report focuses on existing trends and nuances in implementation and includes information on the most prevalent challenges and good practices in the form of tables, text boxes and figures.<sup>2</sup> The examples of good practice included in the boxes are illustrative and will vary between different iterations of this report to ensure that a broad range of topics is covered. The structure of the present report follows that of the executive summaries by clustering closely related articles and topics. The report also includes an analysis of the correlation between the findings of the first and second cycles. In order to allow for a more detailed analysis, regional differences and trends have been included in a regional supplement to this report ([CAC/COSP/IRG/2023/5/Add.1](#)).

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

4. Figures I and II and tables 1 and 2 below represent data from 67 completed country reviews and provide an analytical overview of the common challenges and good practices in the implementation of articles 5 to 13 of the Convention, including cross-cutting issues. The trends identified in the present report are largely consistent with those identified in the previous thematic reports.

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

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

Figure I  
Challenges identified in the implementation of chapter II of the Convention

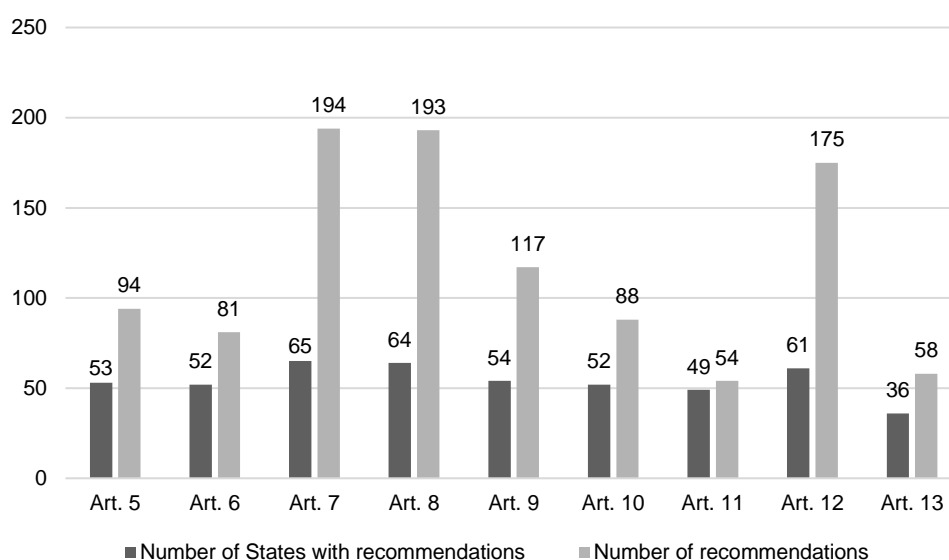


Table 1  
Most prevalent challenges in the implementation of chapter II of the Convention

Article of the Convention	Number of States with recommendations	Number of recommendations issued	Most prevalent challenges in implementation (in order of article of the Convention)
Article 5	53	94	Lack of corruption prevention measures; weak coordination and implementation of anti-corruption policies; inadequate and ineffective national anti-corruption policies; insufficient inclusion of stakeholders in determining the implementation and revision of anti-corruption strategies; and the need to conduct evaluations of legal and administrative measures
Article 6	52	81	Lack of designated preventive anti-corruption bodies with a clear mandate and insufficient resources for such bodies; inadequate operational independence of anti-corruption bodies with preventative functions; lack of adequate training for staff; and poor coordination among various anti-corruption bodies, including lack of mechanisms to facilitate such coordination
Article 7	65	194	Inadequate procedures for the selection, training and rotation of individuals holding public positions considered especially vulnerable to corruption; insufficient transparency in the recruitment of public officials; inadequate criteria concerning candidatures for and election to public office; lack of comprehensive legislation or administrative measures to regulate the funding of candidates for elected office and the funding of political parties; lack of right to appeal appointment and promotion decisions; and insufficient legislation or mechanisms to prevent or regulate conflicts of interest
Article 8	64	193	Lack of codes of conduct for public officials, or their limited application to certain groups of public officials; limited reporting channels and protection measures for reporting officials; and inadequate measures to prevent conflicts of interest, including on outside activities, secondary employment, asset declarations and acceptance of gifts

<i>Article of the Convention</i>	<i>Number of States with recommendations</i>	<i>Number of recommendations issued</i>	<i>Most prevalent challenges in implementation (in order of article of the Convention)</i>
Article 9	54	117	Lack of information relating to procurement procedures; non-existent or ineffective systems of domestic review and appeal in public procurement; inadequate selection, screening methods and training for procurement officials; no obligation for procurement officials to declare their assets and interests; lack of information and communications technology-based procurement systems (e-procurement) and measures regulating procurement personnel; limited transparency in the process for the adoption of the budget; no or limited systems of risk management and internal control in the management of public finances; inadequate record retention periods for preserving the integrity of accounting records; and inadequate sanctions for non-compliance in the preservation of documents related to public expenditure and revenue
Article 10	52	88	Lack of legislation or measures to regulate public access to information and, where such legislation and measures are in place, gaps in the existing frameworks and inadequate application thereof, and limited measures to assess and identify areas for improvement; overly complex administrative procedures for public service delivery and access to information; and limited data-collection systems to identify, monitor and analyse corruption risks in the public sector
Article 11	49	54	Lack or insufficiency of measures to strengthen judicial integrity and integrity in the prosecution service, and lack of mechanisms to ensure compliance with relevant measures; lack of independence in the process for the appointment and removal of members of the judiciary and prosecution services; lack of specialized codes of conduct and associated training for judges and prosecutors; inadequate management of conflicts of interest; and inadequate enforcement of administrative sanctions
Article 12	61	175	Limited cooperation between law enforcement agencies and private entities; lack of codes of conduct for compliance of business activities; lack of or narrowly defined post-employment restrictions for former public officials; inadequate measures to prevent the misuse of procedures regarding subsidies and licences granted by public authorities for commercial activities; limited accounting and auditing standards and procedures to safeguard the integrity of private entities, and inadequate measures to monitor compliance with those standards and procedures; and lack or inadequacy of legislation on the non-deductibility of expenses that constitute bribes
Article 13	36	58	Inadequate measures for seeking, receiving, publishing and disseminating information concerning corruption; limited participation of civil society in preventing and combating corruption, including as a result of the lack of or inadequate implementation of relevant laws and procedures; failure to consult with civil society during the development of anti-corruption strategies, policies or legislation; insufficient collaboration between relevant government agencies and civil society; lack of public awareness campaigns and education programmes to prevent corruption; and inadequate measures or mechanisms for reporting corruption

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

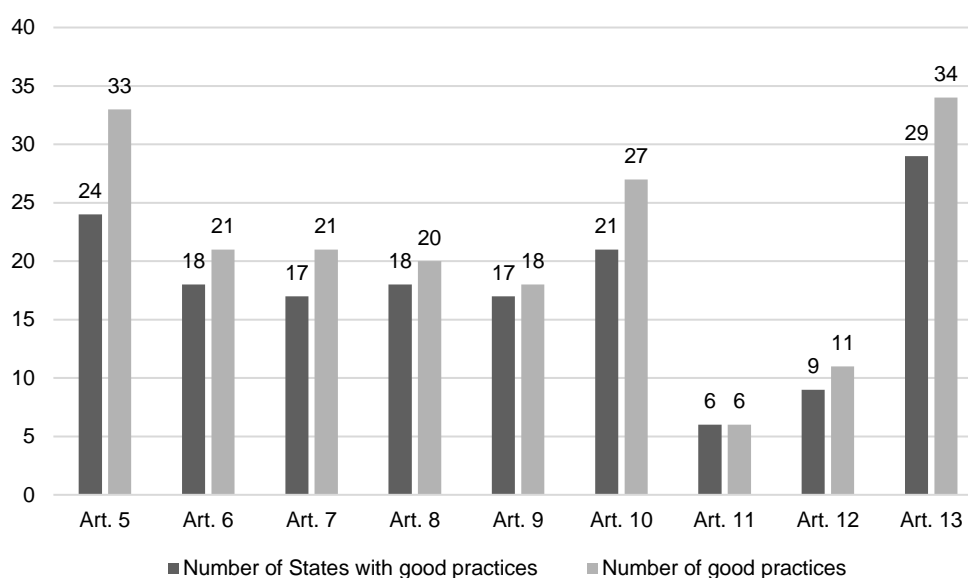


Table 2  
**Most prevalent good practices in the implementation of chapter II of the Convention**

Article of the Convention	Number of States with good practices	Number of good practices issued	Most prevalent good practices (in order of article of the Convention)
Article 5	24	33	Establishment of anti-corruption strategies and policies, and monitoring of their progress and impact, in consultation with stakeholders; implementation of a wide range of activities and measures to prevent corruption, including national campaigns and the inclusion of integrity principles in educational curricula; and active participation in international and regional organizations and programmes that address corruption
Article 6	18	21	Establishment of operational anti-corruption units in public institutions; effective coordination among preventive anti-corruption bodies; independent budgets for preventive anti-corruption bodies; and provision of adequate resources, specialized staff and anti-corruption training for the personnel of such bodies
Article 7	17	21	Identification of positions considered especially vulnerable to corruption, and adoption of additional measures to regulate such positions; advertisement of vacancies and pay scales for public positions by various means; regular rotation policies; comprehensive regulation for the funding of candidatures and political parties; and enhanced integrity training for public officials, in particular for those in managerial positions
Article 8	18	20	Measures to promote integrity and ethics and prevent corruption in the public service; integrity management units in different ministries and offices; mandatory codes of ethics; comprehensive legislation on protection for reporting officials; and measures to prevent conflicts of interest

<i>Article of the Convention</i>	<i>Number of States with good practices</i>	<i>Number of good practices issued</i>	<i>Most prevalent good practices (in order of article of the Convention)</i>
Article 9	17	18	Use of electronic procurement systems and integrity pacts; suspension of contract awards during appeal processes; diverse measures to ensure transparency in public tendering; measures to promote transparency in the budget process and the management of public finances, including through the use of guides, interactive online tools and social media to expand engagement; and measures to preserve the integrity of documents related to public expenditure and revenue, and to prevent the falsification of such documents
Article 10	21	27	Strong framework for access to information complemented by awareness-raising efforts, and training for the personnel responsible for providing information and managing online platforms; and simplification of administrative procedures through the use of electronic means
Article 11	6	6	Development of a case-management system to enhance transparency in case distribution; and the adoption of a code of conduct for the judiciary
Article 12	9	11	Broad participation of the private sector in the development of anti-corruption policies; establishment and maintenance of beneficial ownership registers; and enhanced measures to promote transparency among private entities
Article 13	29	34	Measures to promote public participation and broad consultations, including e-platforms that make publicly available all draft laws to facilitate feedback and comments from non-State actors; facilitation of the reporting of corrupt conduct to anti-corruption bodies through multiple channels; broad access to public documents and open data; the development of tailored educational curricula on integrity; and frequent training activities and information campaigns, including through national youth networks

### **III. Implementation of chapter II of the United Nations Convention against Corruption**

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

5. Broadly, States have taken three different approaches to implementing article 5 of the Convention: (a) the development of a comprehensive national anti-corruption strategy, as a single document or as a document embedded in other government documents; (b) sector-specific anti-corruption strategies; or (c) the application of an implicit policy, which, even if not always codified in a specific document, is implemented through consistent efforts to include provisions to prevent corruption when drafting legislation, and through the adoption of specific preventive measures.

6. Most States have adopted, or are in the process of adopting, specific anti-corruption strategies and action plans. For example, Nepal has adopted a specific national strategy and plan of action for the implementation of the Convention. In several States, such strategies and plans are buttressed by constitutional provisions in which anti-corruption values, such as integrity, accountability and transparency, are enshrined. Anti-corruption policies may be contained in legislation, departmental

policy documents, or development of national integrity plans. These approaches were seen as sufficient by the reviewers. As an example of how a national anti-corruption strategy may also lead to and complement specific anti-corruption policies, the national anti-corruption strategy in Sierra Leone encouraged ministries, departments and agencies to develop institutional anti-corruption policies through the use of an anti-corruption toolkit, which was viewed as a good practice. In another State, it was found that the enhancement of the anti-corruption prevention regime was driven partly by its accession to a regional economic integration organization.

7. Approximately 18 per cent of the States reviewed have either implemented implicit anti-corruption policies or have focused on sectors of public administration without developing a comprehensive strategy with a national scope. Some States had neither an explicit nor an implicit anti-corruption policy or strategy in place and recommendations were issued in that regard. At least one State had implemented both a nationwide anti-corruption strategy and sector-specific anti-corruption policies.

8. Nearly all States have established a coordination mechanism to help ensure that all public bodies with responsibilities under the anti-corruption policy are actively engaged in its implementation. Two different approaches have emerged as trends: (a) the creation of a new coordinating body or high-level coordination committee to manage implementation and oversight; and (b) the use of existing structures, such as anti-corruption commissions and line ministries.

9. The coordination of anti-corruption policies at the national level has continued to pose challenges, and reviewers have noted the need to ensure greater coherence in the formulation of such policies. Enhancing coordination between national and departmental anti-corruption policies, increasing opportunities for information exchange and establishing monitoring and evaluation mechanisms to measure impact have been recommended. As an example of a good practice in this regard, the national anti-corruption strategy of Indonesia contains targets, evaluation indicators, a road map for implementation and a coordination mechanism. Evaluation results are submitted quarterly through an online monitoring system and the Ministry of National Development Planning may invite concerned ministries to explain deviations from targeted results. Such reports are also uploaded on the Ministry's website and civil society can provide commentary on them online.

**Box 1**

**Examples of good practices identified in the implementation of article 5, paragraphs 1 and 2 of the Convention**

Croatia seeks new ideas and inspiration from non-governmental stakeholders and other States to strengthen its prevention regime, and stakeholders are involved in the call for qualified candidates to apply for the position of Commissioner. In the State of Palestine, members of the public and private sector, civil society and the media are included in anti-corruption efforts, and women's groups are involved in implementing anti-corruption strategies. The United Kingdom of Great Britain and Northern Ireland is extending the application of the provisions of the Convention to its overseas territories.

10. States have adopted a variety of measures and practices aimed at the prevention of corruption, including: (a) the development of codes of conduct; (b) the introduction or enhancement of asset- and interest-disclosure systems; (c) the organization of awareness-raising and educational activities and the inclusion of integrity-related topics in school curricula; (d) the establishment of whistle-blowing mechanisms for public officials; (e) the provision of training for public officials; and (f) the development of tools to manage risks of corruption. The establishment of integrity and anti-corruption units in governmental bodies, in States such as Bosnia and Herzegovina, Cameroon, Malaysia and the United Republic of Tanzania, has been identified as good practice. The publication of annual reports by anti-corruption bodies in several countries has also been identified as good practice. Furthermore,

States have reported that their institutions review relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption. States that have not afforded anti-corruption bodies the opportunity to play such a role have received recommendations in that regard. Reviewers also issued a recommendation to a State which, despite having assigned such a role to an institution, did not establish the frequency with which the anti-corruption legislation should be evaluated or include administrative measures in the evaluation.

11. All States have reported on their membership or involvement in regional and international organizations, programmes and projects aimed at the prevention of corruption.<sup>3</sup> Adherence to international treaties such as the African Union Convention on Preventing and Combating Corruption and participation in mechanisms such as the Mechanism for Follow-Up on the Implementation of the Inter-American Convention against Corruption have also been noted as relevant and conducive to States' compliance with articles 5 and 6 of the Convention. Some States have provided information on memorandums of understanding that have been signed with other States to prevent and combat corruption.

12. The location of preventive bodies in national institutional structures, and therefore their independence, varies. States typically establish a new, autonomous institution or task existing institutions with relevant preventive functions. Such existing institutions are frequently ethics committees, line ministries, financial intelligence units, offices of ombudspersons and public service departments. Only three States reported that they had no specialized preventive body in place and recommendations were issued in that regard.

13. States take different approaches to ensuring the independence of corruption prevention bodies, such as the provision of constitutional guarantees and the adoption of appropriate legislative provisions, including on security of tenure, budget and staffing. Recommendations have been issued where such bodies were not found to possess the necessary independence, were found to operate under the control of other institutions or lacked an autonomous budget or specialized staff. Such recommendations were issued even in cases where multiple bodies were charged with preventive functions but one of them did not meet the requirements of the Convention.

14. A total of 49 States have officially informed the secretariat of their designated preventive anti-corruption bodies. The others were recommended or reminded to fulfil that notification obligation. In many cases, a State under review provided the notification during the course of the review and no recommendation was then issued.

<sup>3</sup> These include the Action Group against Money Laundering in Central Africa, the Advisory Board on Corruption of the African Union, the African Association of Anti-Corruption Authorities, the Anti-Corruption Initiative for Asia and the Pacific of the Asian Development Bank and the Organisation for Economic Co-operation and Development, the Arab Anti-Corruption and Integrity Network, the Asia/Pacific Group on Money Laundering, the Asset Recovery Inter-Agency Network for Southern Africa, the Association of Anti-Corruption Agencies in Commonwealth Africa, the Association of Supervisors of Banks of the Americas, the Eastern and Southern Africa Anti-Money Laundering Group, the Economic Community of Central African States, the Egmont Group of Financial Intelligence Units, the European Partners against Corruption, the Financial Action Task Force of Latin America, the Global Anti-Corruption Initiative of the United Nations Development Programme, the Global Organization of Parliamentarians against Corruption, the Group of 20 Anti-Corruption Working Group, the Group of States against Corruption of the Council of Europe, the International Anti-Corruption Academy, the International Association of Anti-Corruption Authorities, the International Criminal Police Organization (INTERPOL), the Middle East and North Africa Financial Action Task Force, the Network of National Anti-Corruption Institutions in West Africa, the Network of National Anti-Corruption Institutions in Central Africa, the Organization for Security and Cooperation in Europe, the Pacific Association of Supreme Audit Institutions, the Pacific Islands Law Officers' Network, the Pacific Transnational Crime Network and the South East Asia Parties against Corruption.



Box 2

**Examples of good practices identified in the implementation of article 6, paragraph 2, of the Convention**

Burkina Faso, the Solomon Islands and Italy ensure an independent budget for preventive anti-corruption bodies, while in Malaysia various oversight panels and committees continuously scrutinize the operations of the Malaysian Anti-corruption Commission.

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

15. All States have adopted measures and procedures governing the recruitment, hiring, retention, promotion and retirement of public officials in their constitutions, laws governing the civil service and other dedicated laws, or administrative decrees. Although most States have enacted general laws in this regard, in at least one State the general employment law did not prescribe a detailed process for the recruitment, retention, promotion and retirement of civil servants, and so each agency in the country established for itself the competencies required for each position. Some States also have specific human resources manuals or guidelines for civil servants. Although officials may be subject to different rules depending on their categories, most countries have merit-based systems or prescribe principles of efficiency and transparency for the administration of public officials. While most States apply competitive procedures for the recruitment and promotion of public officials, a few give preference to internal rotation or appointment over external recruitment. However, one State reported the use of drawing of lots for the recruitment of public officials in strictly defined scenarios. On the basis of an audit performed on the civil service, authorities of one State reported the need to reform the recruitment, hiring, retention, promotion and retirement process as a whole, and a recommendation was issued in this regard. The use of selection committees for appointing public officials, in particular those entrusted with the administration of justice, by the Central Authority for the Prevention of Corruption in Morocco has been identified as a good practice.

16. There is some variance among the reviewed States regarding their institutional structures for the administration of public officials. While some countries have established centralized bodies in charge of the recruitment and retention of their public officials, others tend to delegate such authority to specific government agencies. In addition, some States use a hybrid, seniority-based approach to regulating different levels of public officials, with senior officials being subject to centralized administration and special measures.

17. Many countries advertise vacancies online, in newspapers and through government websites or portals. In some cases, the recruitment of public servants for positions that are filled through direct internal appointment is not based on objective criteria. Moreover, the method for advertising vacancies is also not standardized in some States, and recommendations were issued in those cases. Morocco has created a one-stop website for applications for all public service positions. In addition, some countries have appeal mechanisms in place through which unsuccessful candidates may challenge a hiring decision. Such mechanisms vary across countries and range from lodging a complaint with a designated agency and appealing to a special committee to filing an administrative lawsuit with a court.

18. Most States have not identified positions considered especially vulnerable to corruption. As a result, States either do not have a rotation system or other enhanced measures in place or apply the same requirements to all public positions. Nevertheless, a small number of States have taken additional measures for the selection, rotation and training of individuals to be entrusted with or holding public positions deemed vulnerable to corruption, or have identified such positions in their

public administration systems. In this regard, reviewers issued a recommendation to one State to make use of the positions identified as being more prone to corruption in its risk assessment for the purposes of implementing the measures established in article 7, paragraph 1 (b), of the Convention. Such positions include those associated with the performance of legislative, law enforcement or judicial functions, those involving the performance of inspections, or duties relating to customs or taxation, and those related to the procurement and allocation of licences and permits. These measures have been recognized as good practices.

Box 3

**Examples of good practices identified in the implementation of article 7, paragraphs 1 (b) and (c), of the Convention**

Mongolia has a fully digitalized written examination process for the recruitment and selection of civil servants; an entity that is responsible for providing public officials appointed to managerial and executive positions with ethical guidance; and an examination process for potential candidates for managerial and executive positions that can be run at the request of the entities recruiting them. Uruguay has requested all relevant institutions to publish pay scales for public officials on their websites.

19. A large number of States have highlighted that education programmes or specialized training, especially on anti-corruption, integrity, ethics and codes of conduct, are available to public officials, and several States have made such training mandatory. In specific cases where such training was not mandatory, reviewers issued recommendations in that regard. The absence or inadequacy of specific training programmes on integrity and anti-corruption, their limited availability to certain public officials or their non-mandatory nature has been identified as an implementation gap in several countries. With regard to remuneration, many States have demonstrated that adequate remuneration is provided to public officials, including through negotiations with trade unions or linking remuneration to the consumer price index or average salary of positions in the private sector.

Box 4

**Example of good practice identified in the implementation of article 7, paragraph 1 (d), of the Convention**

In Peru, the Office of the Comptroller General creates and widely distributes user-friendly “helpful hints” to assist public officials in their daily activities and prevent misuse of public goods and resources.

20. All States have relevant legislation, such as constitutions or specific laws, setting out criteria concerning candidature for and election to public office (relating to art. 7, para. 2, of the Convention), although in some cases the limited scope of such legislation was identified as a gap. Individuals with criminal convictions, in particular for corruption and fraud offences, are commonly barred from running for elected office.

21. More than half of the States have referred to their rules on the funding of candidatures for elected public office and most States have legislation in place to regulate the funding of political parties (relating to art. 7, para. 3, of the Convention). Such rules include provisions on funding sources, book- and record-keeping, reporting to designated authorities, disclosure or public scrutiny, and sanctions. The adoption or amendment of specific laws in this area have been under discussion in a number of States. However, six States reported having no political parties and that, consequently, no law pertaining to that issue was needed.

22. In addition, national legislation relating to funding of candidates for election and political parties remains divergent in its content and coverage in several States. For instance, some States allow funding from both public and private sources, while other States either provide for public funding as the main or sole source of political financing or only allow private funding for elections and political parties. Two States

reported that fundraising was prohibited. Furthermore, a number of States have established various limitations for donations, such as the maximum donation allowed from individual persons and private entities, or have prohibited anonymous or foreign donations. In general, inadequate rules to ensure the transparency of political party financing were identified as a significant challenge.

23. With regard to article 8 of the Convention, all States have referred to their laws and measures, such as the requirement to take oaths of office, to promote integrity, honesty and responsibility among public officials. As an example of a good practice, the High Authority for Transparency in Public Life of France has created a research prize that is awarded biennially to a scientific publication on the topic of transparency, public ethics and corruption.

24. The majority of States have reported that various codes of conduct or ethics for public officials are in place or under review. Most countries have adopted general codes of conduct for all public officials or for most civil servants, and more than half of the States have also adopted sectoral codes of conduct or have delegated different agencies to develop their specific codes. Some States have referred to their adoption of the International Organization for Standardization standard 37001 for anti-bribery management and to the use of the International Code of Conduct for Public Officials as the basis for drafting their own code of conduct at the domestic level. Some other States rely on a variety of existing instruments that regulate different aspects of the expected conduct of public officials but have not adopted stand-alone codes of conduct.

25. In a number of States, codes of conduct, in particular those for certain types of public official, are enforceable mainly through administrative procedures (relating to art. 8, para. 6, of the Convention). Several of those States have incorporated the codes into legislation or regulations, making non-compliant public officials subject to disciplinary and other sanctions. One State reported that criminal penalties may be applied to breaches of ethical standards. Some countries have designated a special agency, heads of agencies, ethics commissions or ombudspersons to monitor the enforcement of the codes of conduct and receive complaints.

26. Measures or procedures to facilitate the reporting by public officials of acts of corruption (relating to art. 8, para. 4, of the Convention) vary among States. More than half of the States have indicated that public officials have a duty to report corrupt conduct, although some of those States may not have adequate reporting procedures in place. In a number of countries, sanctions exist for public officials who fail to report acts of corruption or other misconduct. Several countries have referred to the use of clear procedures and various platforms or dedicated channels to facilitate reporting, anonymously or otherwise. For example, the Law on the Whistle-blowing System in Armenia allows reporting through a unified electronic platform. More than one third of the States have cited their legislative and other measures to protect reporting persons, including their close relatives, who report in good faith. Such protection may include legal, personal as well as occupational protection.

#### Box 5

#### **Examples of good practices identified in the implementation of article 8 paragraph 4, of the Convention**

Nigeria and Sierra Leone have established special committees or units to facilitate reporting. In Ghana, there is extensive coordination among preventive anti-corruption institutions, including the ability for whistle-blowers to report to any of the 18 identified individuals or institutions, which then provide feedback to the whistle-blower as to the status of the complaint.

27. With regard to article 11 of the Convention, the independence of the judiciary is enshrined in the constitution or relevant laws in most countries and enhanced by measures such as special appointment and removal procedures, and tenure or limitation of involvement in political activities. In addition, most countries have referred to their legislation regulating court systems and judges. The selection of

judges is usually conducted by dedicated bodies, which, to a large extent, also serve as disciplinary bodies for appointed judges. In addition, States have reported on measures to address conflicts of interest and ensure transparency in the judiciary, including the recusal of judges, the prohibition of acceptance of gifts, restrictions on outside activities, and asset and interest disclosure requirements. Other measures to enhance judicial integrity range from developing specific codes of conduct and ethics training for judges to publishing judgments and further reforming court systems. In several States, the violation of codes of conduct may constitute grounds for dismissal of judges. In the Bahamas, for example, the Bangalore Principles of Judicial Conduct are used as a code of conduct for the judiciary.

Box 6

**Example of good practices identified in the implementation of article 11, paragraphs 1 and 2, of the Convention**

In Mexico, the Office of the Special Prosecutor for Combating Corruption has been established as part of the Attorney General's Office in order to combat corruption in all its forms within the institution. Bahrain, Botswana, Oman and the State of Palestine have all developed and established case management systems, electronic systems and judicial procedures to achieve prompt action on cases and to increase transparency in the functioning of courts.

28. With regard to prosecution services, States have adopted various laws, regulations and policies that set out the rights and duties of prosecutors. Some States consider prosecutors to be part of their general judicial service and therefore subject to relevant rules governing judges. Many States have adopted specific codes of conduct for prosecutors. In addition, several States have reported on measures to enhance integrity among prosecutors, including case-management procedures or systems, integrity training and manuals, disclosure of assets or conflicts of interest, and restrictions on outside activities. Furthermore, some States have adopted guidelines or policies to control the exercise of prosecutorial discretion.

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

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

30. Most States have implemented decentralized procurement systems, whereby government bodies are responsible for their own procurement processes. Exceptions to that model are States that have established a central procurement body for all, or only for high-value, public contracts.

31. All States have adopted measures and procedures to ensure the transparency of the procurement process, with reviewers issuing recommendations where such measures and procedures were found to be limited. In almost all States, legislation on public procurement requires that invitations to tender and relevant information be published sufficiently early for tenderers to have adequate time to prepare and submit tenders. Online platforms are increasingly used to publish invitations to tender, as well as to conduct and facilitate the control of the procurement process.

32. Open competition in the award of public contracts reduces risks of corruption and ensures that goods or services are procured at a fair market price. Recommendations were made where legal frameworks did not establish open competition as the general

procurement method, did not adequately prevent price-fixing or did not regulate sole-source procurements.

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

34. States are required to implement special measures to promote ethical conduct of the personnel responsible for procurement and prevent and manage conflicts of interest. Only 29 per cent of the States have adopted specific legislation or rules on accountability, conflicts of interest, declaration systems or periodic training or screening procedures for the recruitment of personnel responsible for procurement. Recommendations have been issued where States had no specific requirements for personnel to declare their interests or assets or had no measures in place to strengthen the integrity of procurement personnel beyond general codes of ethics.

Box 7

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

Croatia informed reviewers that it has established a “professionalization scheme” for civil servants involved in public procurement, which consists of 50 hours of training and an examination in order to obtain a public procurement certificate. The certificate must be renewed every three years and the renewal process involves 30 hours of additional training.

35. Good practices regarding article 9, paragraph 1, have only been identified in 11 States; those good practices relate primarily to the development and use of e-procurement portals, as is the case in Botswana, Morocco, Portugal, the Russian Federation and Saudi Arabia.

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

37. Frequent and timely reporting on public revenues and expenditure is required in most States. Several States use their supreme audit institutions for oversight purposes and, in particular, to assess the effectiveness and efficiency of their systems of internal control and risk management. In some States, audit institutions or internal audit departments are afforded the power to prescribe measures to address deficiencies found during the audit, in accordance with article 9, paragraph 2, of the Convention. As an example of empowering such units to address deficiencies, the Ministry of Finance of North Macedonia organizes training programmes and holds meetings to support government agencies’ efforts to mitigate identified risks. In Germany, the Federal Ministry of the Interior, Building and Community organizes regular meetings of internal audit units to share experiences and standardize audit procedures. Several States reported having committees designed to advise accounting officials of national institutions on risks in the management of public finances.

38. In one State, there is no effective mechanism of audit and oversight for certain categories of expenditure. Accordingly, a recommendation was issued. Several States have received recommendations on the establishment of effective systems of risk

management and on the adoption of measures providing for corrective action in case of failure to comply with the requirements of transparency and accountability in the management of public finances.

Box 8

**Example of good practice identified in the implementation of article 9, paragraph 2, of the Convention**

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

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

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

40. All States have taken measures to facilitate public access to information, with approximately 62 per cent having relevant legislation in place. The establishment of specific commissions or institutions with the mandate to implement such legislation was viewed as a good practice by reviewers. In approximately 34 per cent of the States, the right to access information is enshrined in the constitution.

41. Legislation on access to information either had not been adopted or was under development in approximately 26 per cent of the States reviewed. Recommendations have been issued accordingly.

42. Most States have designated or established dedicated agencies and offices to manage requests for access to information or to monitor relevant practices. In Ireland, the use of a disclosure log for freedom-of-information requests, which details requests received and decisions made on those requests, was determined to be a good practice. Electronic services and one-stop information centres are widely used to handle information requests, with a view to simplifying administrative procedures. These have been identified as good practices.

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

44. Most States have mechanisms for recourse to administrative or judicial remedies in cases where access to information is not granted. In Armenia, authorities may be sanctioned if they fail to comply with the laws on freedom of information. Most States allow authorities to deny access to information if their decisions have a legitimate basis and are well explained. In such instances, States referred to the need to balance

the protection of privacy, personal data and national security with the right to information. Other States have reported that the application of national secrecy laws had limited access to government information, and recommendations have been issued in that regard.

45. While not explicitly required by the Convention, most States protect and promote freedom of association and freedom of expression, which are enshrined in their legislation or, as is the case in approximately 32 per cent of States, their constitutions.

46. Almost all States recognize the role played by society in preventing and combating corruption in accordance with article 13 of the Convention. Several States have included civil society representatives in national anti-corruption councils or as part of their national anti-corruption architecture. The Government of the Federated States of Micronesia holds public consultations on every piece of proposed legislation, including anti-corruption legislation, that could have a major impact on society. Members of the public may also suggest, to bodies of either the legislative or executive branch, improvements to laws after the laws have entered into force. Public bodies and legal persons with public authority in Croatia consult the public in relation to legislation and strategic and planning documents through a centralized online platform. These measures were identified as good practices by reviewers. Approximately 32 per cent of the States have reported that civil society organizations had been invited to participate in the drafting and implementation of national anti-corruption strategies or policies. Recommendations have been issued to encourage States to consider consulting civil society organizations on the development of laws or the national budget.

Box 9

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

States are increasingly using e-platforms to enhance civil society engagement in anti-corruption efforts and participation in decision-making processes. A growing practice is the use of websites or e-platforms to make draft legislation publicly available. In Greece, legislation has introduced the obligation for public authorities to publish all important administrative documents on a government website (the Diavgeia Transparency Programme).

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

48. Most States afford a number of mechanisms to facilitate the reporting of complaints to anti-corruption authorities, as required under article 13 of the Convention. Such mechanisms include the use of websites, mail or email, toll-free numbers or hotlines and mobile telephone applications. In Belgium, there is a mechanism to facilitate the reporting of potential corrupt acts committed by Belgian companies abroad. The embassies based in the country where the offence may have been committed receive and transmit the report to the Ministry of Foreign Affairs, which then transmits it further to the Federal Prosecutor's Office. In almost all States, anonymous reporting is allowed and protected. This has been identified as a good practice. Mechanisms in Palau allow corruption to be reported to various government departments, which reviewers also identified as a good practice. Recommendations have been issued where relevant anti-corruption bodies are not known to the public

and where reporting mechanisms are not established or easily accessible, with reviewers recommending measures such as public information activities or public education programmes.

## E. Private sector (art. 12)

49. Almost all reviewed States have adopted legislative or other measures to prevent corruption in the private sector. An example of a non-legislative measure is the publication of a guide by Business Sweden, a partnership between the Government of Sweden and the private sector, on sustainable business that, among other things, encourages private entities to report instances of corruption. Several countries have extended anti-corruption measures to State-owned enterprises. In one State, owing to a lack of information, reviewers could not assess the procedures designed to prevent corruption in the private sector.

50. Almost all States have established accounting and auditing standards for the private sector. Most States have done so by defining such standards in national laws and regulations. Others have deferred to relevant international or regional standards.

51. Most States promote cooperation between law enforcement agencies and private entities through legislation, special initiatives or institutional arrangements, even where no formal arrangements are in place. The lack of resources to develop frameworks for systematic cooperation with the private sector has been identified as a challenge in a number of States.

### Box 10

#### **Examples of good practices identified in the implementation of article 12, paragraphs 1 and 2, of the Convention**

In Nauru, North Macedonia, Portugal and Slovenia, central registers for beneficial owners have been established. In Ghana, a company's beneficial ownership information must be deposited into a central register that is available to the public, law enforcement agencies and other competent authorities. In Kenya, licensed private entities and private entities performing public duties are required to comply with obligations to disclose information to the public proactively. Panama has established various electronic means to provide information and set up new businesses. Some States have developed specific measures to protect reporting persons operating in the private sector.

52. In order to safeguard the integrity of private entities, most States have adopted a variety of standards and procedures, such as codes of conduct or ethics, compliance requirements and corruption risk assessment toolkits. In addition, a number of States have in place specific laws, codes or guidelines on corporate governance. Research showing that corruption was considered a challenge among private companies triggered the introduction of compliance frameworks in one State. In almost half of the countries, special agencies or authorities have been designated to supervise corporate governance.

53. Limited information has been provided regarding public oversight of the use of subsidies by private entities and licences granted by public authorities for commercial activities (relating to art. 12, para. 2 (d), of the Convention). It has been recommended to promote transparency in this area. Regulations on post-employment restrictions for public officials have been put in place in the majority of the States (relating to art. 12, para. 2 (e)), with restriction periods ranging from one to three years. However, the inadequacy of enforcement mechanisms to ensure compliance and the limited applicability of the post-employment restrictions to certain categories of officials were reported as practical challenges.

54. In implementing article 12, paragraph 3, of the Convention, many States apply sanctions for violations of the specific requirements on the maintenance of books and



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

55. With regard to the implementation of article 12, paragraph 4, of the Convention, a mandatory provision, just over half of the States prohibit declaring bribes as tax-deductible expenses. Recommendations have been issued to the remaining States whose legislation is either silent or implicit on the matter.

#### **IV. Correlations between the first and second cycle of the Mechanism for the review of the implementation of the Convention**

56. As the number of finalized executive summaries and country review reports from the second cycle of the Mechanism for the review of implementation of the Convention grows, it becomes possible to begin to find correlations among provisions reviewed in the first and the second cycle, although the analysis will require updating as more reviews are finalized.

57. The findings relating to article 6, on a preventive anti-corruption body or bodies, correlate strongly with those relating to article 36, on specialized authorities, which dealt with the establishment of specialized authorities to combat corruption through law enforcement. The good practices and recommendations issued on both articles should therefore be read together. A common finding on both is the need for these authorities to be independent, as well as to have adequate mandates, capacities and resources. Recommendations were issued on article 36 regarding weak inter-agency coordination, lack of operational measures to enhance the effectiveness of the authorities and capacity-building needs. On article 6, the challenges mirror the conclusions from the first review cycle regarding the lack of designated anti-corruption bodies with operational independence and a clear mandate; insufficient resources for such bodies; lack of adequate training for staff; and poor coordination among anti-corruption bodies. Another significant challenge that persisted with regard to the implementation of the provisions under review in both cycles was the need to continue to allocate adequate resources and attention to capacity-building for authorities responsible for combating corruption, including by undertaking a comprehensive assessment of technical assistance.

58. The following good practices were underscored in the first and second cycles and were relevant for the implementation of the articles under review in the second cycle: the extent of coordination among anti-corruption institutions, participation in international and regional networks, and operational independence.

#### **V. Outlook**

59. The present report reflects the analysis of 67 completed executive summaries and the detailed information provided in the country review reports regarding articles 5 to 13 of the Convention, and should be read together with the regional supplement ([CAC/COSP/IRG/2023/5/Add.1](#)), which contains detailed information on successes, good practices, challenges and observations organized by geographical region. As more data become available from completed country reviews, the analysis of trends and nuances in the implementation of chapter II of the Convention, in particular with regard to articles 5 to 13, will be updated. In addition, other thematic reports will be developed with a view to keeping the Group informed of relevant trends and nuances, including successes and challenges, identified in the reviews.