



هيئة الرقابة الإدارية والشفافية  
ADMINISTRATIVE CONTROL & TRANSPARENCY AUTHORITY

لوطن يزدهر

**STATE OF QATAR**

**ADMINISTRATIVE CONTROL AND TRANSPARENCY AUTHORITY**

**IMPROVING EFFICIENCY OF INSTITUTIONS FOR FIGHTING CORRUPTION**

**ADMINISTRATIVE CONTROL AND TRANSPARENCY AUTHORITY**

**A LEADING REGIONAL AND INTERNATIONAL EXPERIENCE IN ENHANCING  
INTEGRITY, TRANSPARENCY, AND FIGHTING OF CORRUPTION**



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## FORWARD:

Since the Decision of the United Nations General Assembly No. 58/4 issued on 31<sup>st</sup> October 2003, where it adopted the United Nations Convention against Corruption that came into force on 14<sup>th</sup> December 2005, the majority of the States Parties in the Convention (187 countries) took the legal and institutional measures to implement their obligations according to that Convention. One of these important measures was the “ensure the existence of a body, bodies or persons specialized in preventing and , combating corruption” (Articles 6 and 36). The specifications of such assurance differ from one country to the other, depending on. the privacy of each national legal system.

Due to the importance attached to the institutional and strategic role of anti-corruption bodies in their efforts to prevent and combat corruption, they should have the competence propose, prepare and implement policies for combating corruption in coordination with the other national authorities.

From this perspective, the outcomes of the Eighth Session of the States Parties to the United Nations Convention against Corruption, particularly Resolution No. 8/7 proposed the inclusion of the subject of “improving the efficiency of the anti-corruption bodies” in the agenda of the Eleventh Open-membership Meeting for, the Intergovernmental Working Group on the Prevention of Corruption to be organized in Vienna during 8-10 June 2020. This objectively intersects with the efforts of the decision makers, chairpersons and boards of the anti-corruption bodies, the civil society and the private sector, as regards the enhancements of the efforts made by these bodies in strengthening integrity and transparency.



## **I - International Standards and Experiences in Establishing Bodies against Corruption:**

Within the context of its description to the preventive measures, criminalization of acts of corruption and law enforcement, the international agreements, most notably the United Nations Convention against Corruption, require taking the necessary legal measures to ensure the existence of a body, or bodies, to undertake the responsibilities of prevention corruption , and to ensure the existence of a body, bodies or persons specialized in combating corruption. Such institutional entities shall be supplied with the necessary material/financial resources and specialized personnel, besides the complete independence that enables them to conduct their functions effectively and without any undue influence.

### **1 - International Standards :**

#### **A - United Nations Convention against Corruption:**

With all due respect to the legal systems of each country, the United Nations Convention against Corruption ensure the existence of a body, or bodies, for preventing corruption; and the establishment of a body, bodies or persons specialized in combating corruption through enforcement law. this is in addition to giving these bodies the necessary independence that enables them undertake their duties effectively and without any influence, providing them with the material resources and specialized personnel and the training they might need to carry out their responsibilities (Articles 6 and 36).

Within the context of implementing the United Nations Convention against Corruption, this Convention requires that the States Parties make arrangements or conclude bilateral or multilateral agreements to develop and enhance international, regional and bilateral cooperation between the law enforcement agencies and the corruption fighting bodies.



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### **B- Inter-American Convention against Corruption:**

The Inter-American Convention against Corruption was concerned with combating corruption through the powers of the national authorities, as it restricts its competences in the execution of Law, specially what relates to the judicial delegations and international cooperation through presenting and receiving of requests for mutual cooperation and legal assistance specified in accordance with the Convention (Article 18).

### **C- African Union Convention on Preventing and Combating Corruption:**

The African Union Convention on preventing and combating Corruption obliged the States Parties to take the necessary procedures needed to guarantee the existence of national authorities or agencies to combat corruption and related crimes through, among other things, ensuring the training of the respective personnel and giving them the necessary incentives. They shall also take the responsibility of receiving and providing the mutual legal cooperation and assistance requests. These national authorities and agencies shall be given the necessary independence and autonomy which enables them undertake their functions (Article 20).

### **D- The Arabic Convention for Combating Corruption:**

Following the footsteps of the United Nations Convention against Corruption, the Arabic Convention for Combating Corruption requires the States Parties, in accordance with the fundamental principles of their legal systems, to ensure the existence of a body, or bodies, as the case may be, to undertake the preventing and combating corruption. They shall be provided with the appropriate independence that allows them to carry out their functions effectively without any influence. They shall also be provided with the material/financial resources and specialized personnel, together with any training they may need, to carry out their duties.

## **2 – International Experiences:**

Based on the provisions of the United Nations Convention against Corruption, and other various regional conventions, and with all respect to the legal systems of each



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country, it becomes clear what major requirements are needed by the anti-corruption bodies to enable them carry out their duties effectively without any undue influence. This is in addition to the guarantee of their independence, and providing them with the adequate material resources, human resources specialized and appropriate training.

The international standards have also emphasized the prevention and combating dimensions to be entrusted in these bodies. This is included in the preparation and implementation of the preventive policies, besides coordination and supervising the implementation process. Moreover, they should work towards increasing the necessary knowledge related to prevention, circulating and publishing of such knowledge through enforcement of the Law.

On reviewing various international experiences in the establishment of anti-corruption bodies, it is clear that the nature of these bodies has usually been tied to the national policy of each country, and in accordance with the basic principles of its legal system.

Within this context, some countries headed for implementing their obligations towards establishing bodies/agencies which deal only with prevention of corruption, while others chose to limit their role to combating the corruption without expanding their competence to include prevention. Parallel to those two tendencies, a third group of countries headed for establishing bodies/agencies that are concerned with both prevention and combat of corruption.

### **A- Corruption Prevention Bodies/Agencies:**

Some countries chose to establish central specialized institutions, agencies or departments for the prevention of corruption, while preserving the fight responsibility to the security and judicial authorities in accordance with the provisions of the objective and procedural criminal Laws.



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## **B- Corruption Combating Bodies/Agencies:**

This is the general approach adopted by the majority States Parties in the United Nations Convention against Corruption, where these bodies/agencies are entrusted with straight functions of research and investigation of corrupt acts and practices, in addition to other functions that include the drawing of national strategies, dealing and receiving financial disclosure declarations, and other relevant duties.

## **C- Corruption Prevention and Combating Bodies/Agencies**

These are bodies /agencies that combine the duty of prevention and combating of corruption in a unified institutional framework for the preparation and implementation of the anti-corruption policies; besides increasing and circulating knowledge about prevention. This is in addition to the authority of enforcement of the Law through conducting search, enquiry and investigation into corruption crimes. They also take the necessary legal procedures capable of recovering funds and assets acquired through the respective crimes in coordination and cooperation with the other competent authorities.

From all this, it becomes evident that the implementation of countries to their obligations stipulated for in the United Nations Convention against Corruption, in accordance with the provisions of Article (6) and Article (36), remains subject to the particularity of each country, and according to its legal and institutional system.

## **II - Challenges Facing Combating Corruption Bodies/Agencies**

Despite the abiding of the States Parties by the provisions of the United Nations Convention against Corruption regarding the establishment of bodies and agencies specialized in the prevention and combat of corruption, experiences have confirmed that there are challenges facing the work of such agencies. These challenges are related to their administrative and financial independence, financial



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resources and specialized human resources, in addition to the clarity of their functions.

### **- 1- Autonomy of the Corruption Combating Agencies:**

The United Nations Convention against Corruption and the other related regional conventions have emphasized the need of these agencies to be independent while respecting the basic principles of each national legal system, in order to enable them perform their duties efficiently and away from any undue influence.

In implementing this obligation by the respective countries, the national experiences have varied with respect to the concept of the independence of corruption combating agencies between a partial independence system and a complete executive independence.

#### **A- Partial Independence:**

This is an imperfect and qualified independence, and would not enable the anti-corruption agencies carry out their duties properly and the required effectiveness, as they will be subject to the government authority in supervising their decisions, approving their policies, appointing their leaderships, estimating and providing their financial budgets and appointing their employees and experts. This is due to their lack of administrative and financial independence.

#### **B- Complete Executive Independence:**

This type of independence is reflected on the anti-corruption agencies through the legal and institutional guarantees which enable them to obtain the organizational, functional and financial independence to take and implement their own decisions according to the following elements:

- Institutional dependency;
- Legal personality;
- Recruitment and employment authority;



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- Adequate financial resources and specialized human resources;
- Administrative and financial independence;
- Specified competencies and functions as stipulated by the Law;
- Clear procedures and measures for recruitment and dismissal (president and staff);
- Openness towards the various authorities and activities of the civil society.

In the light of these standards, the appointment of chairpersons and board members of the anti-corruption agencies represents an essential manifestation of their independence and decision making powers without any unnecessary influence, as the authorities entrusted with the appointment of the chairpersons/members of these agencies are limited to the Head of State, Prime Minister and Parliament. In some exceptional international experiences, the Attorney General/Public Prosecutor undertakes the responsibility of combating corruption.

Having got acquainted of various international experiences, it is confirmed that the success of the corruption combating agencies depends largely on their administrative and financial independence as a legal and institutional guarantee that allows them practice their functions with a complete independence from the other authorities and without any undue influence or interference.

## **- 2- Financial and Human Resources:**

In addition to the condition of independence of Anti-corruption agencies, the United Nations Convention against Corruption has emphasized the importance of providing those agencies with what is needed for them to practice their powers. This includes material/financial resources and specialized personnel, and the requirements needed by them to carry out their duties (Articles 6 and 36).





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### **A- Adequate Financial Resources:**

As a general rule, it is known that the financial budgets of the corruption combating agencies are proposed by them, but the preparation and approval of these budgets are subject to the same principles and procedures applied for various financial budgets included in the State's General Budget.

From this perspective, the procedures and measures of the preparation and approval of the annual financial budget of the corruption combating agencies constitute an access route to the financial influence in taking and implementing decisions. Relevant international reports confirmed the existence of challenges which influence the principle of the financial and administrative independence of the corruption combating agencies. Such challenges are:

- Shortage of allocated financial resources;
- A considerable part of allocated budgets for the corruption combating agencies goes to cover salaries and wages of employees, and compensations of Chairpersons and Members of Boards of Directors;
- Weak supervision means in arranging the financial budgets of the corruption combating agencies;
- Inadequate financial allocations in the annual budgets for the programs of prevention, education and information regarding combating of corruption, and in supporting the civil society associations;
- Some corruption combating agencies receive financial grants, donations and assistances to compensate them for the shortages of their annual financial budgets.

### **B- Specialized Human Resources:**

The results of International studies and reports related to the evaluation of activities of the anti-corruption agencies pointed to the severe shortage in specialized and qualified human resources, particularly experts and technicians in the fields of financial enquiry and investigation with respect to corruption practices



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and the related cybercrimes This constitutes a limiting factor to the ability of these agencies to perform their duties properly.

Several organizing laws of corruption combating agencies, at the international level, provide for the powers enjoyed by the heads of these agencies. This happens usually within the allocated financial funds regarding recruitment of employees and assignment of experts and technicians, according to the legal procedures applied in recruiting public servants of the State in general. There are some international experiences which are exceptions in that they have established a special system in recruiting and assigning the human resources operating for their national agencies.

This limits the ability of the anti-corruption agencies in attracting and recruiting specialized and qualified persons, as their competence is incomplete. Hence, the competence of these agencies is tied, as they are obliged to abide by the requirements and challenges of the State's General Budget.

### **III- Experience of Qatar: Administrative Control and Transparency Authority**

Within the context of enhancing the national system for integrity and transparency, the Administrative Control and Transparency Authority was established in accordance with the Emiri Decree No. (75) of 2011, amended by the Emiri Decision No. (6) of 2015 reorganizing the Administrative Control and Transparency Authority, to constitute an institutional framework that targets prevention and fighting of corruption. This comes as an implementation to the obligation of the State of Qatar stipulated for in the United Nations Convention against Corruption as approved by Decree No. (17) of 2007.

#### **1- Independence of the Administrative Control and Transparency Authority:**

Despite the unified standard nature of the independence principle for the anti-corruption agencies, the realization of this independence in the international experiences has been, and still is, bound to different contexts according to the legal system of each state party to the United Nations Convention against Corruption.



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Within this course, the State of Qatar was keen on the independence of the Administrative Control and Transparency Authority since its establishment in 2011 as an authority responsible directly affiliated with HH the Emir in approving its requirements to carry out its competence with complete independence.

In this context, the Emiri Decision No. (6) of 2015 to reorganizing the Administrative Control and Transparency Authority included a number of basic elements to ensure the independence of the Authority through providing for:

- Designating the President of the Authority by HH The Emir through an Emiri Decree;
- Legal Personality;
- Independent Financial Budget;
- Decision- making power by President of the Authority in accordance with the established laws, regulations and established systems, particularly:
  - Drawing up the general policy of the Authority and supervising its implementation;
  - Drawing up the Authority's plans, programs and projects and following up their implementation;
  - Proposing the legislative tools regarding competences of the Authority.

## **2- Financial and Human Resources of the Administrative Control and Transparency Authority:**

From the standpoint of consolidating the independence of the Administrative Control and Transparency Authority, and supplying it with the necessary financial and human resources for practicing its duties without any undue influence, the Emiri Decision No (6) of 2015 provided for the reorganization of the Administrative Control and Transparency Authority, with the allocation of an independent annual financial budget to be annexed to the State's general budget (Article 3).

To enhance the Authority's independence, the above mentioned Emiri Decision has entitled its President with "all authorities and powers needed for managing and



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running the administrative, financial and technical affairs of the Authority, and taking actions capable of achieving the Authority's objectives", specially the "approving of the annual budget estimates of the Authority" according to the required financial resources following its approval by HH the Emir (Article 8).

The Authority's financial resources are composed of the financial funds made available to it by the State, plus other resources approved by HH the Emir on a submission to him by the President of the Authority (Article 12).

In addition to the financial resources, the Administrative Control and Transparency Authority has specialized and qualified resources which are appointed on the basis of professional and technical specifications appropriate that are needed for the adequate intervention which enhances integrity, transparency and prevention and combating of corruption.

### **3- Governance of the Administrative Control and Transparency Authority:**

In conformity with the provision of Articles (6) and (36) of the United Nations Convention against Corruption, the State of Qatar has worked to enhance the governance of the Administrative Control and Transparency Authority, as an agency specialized in prevention and combating corruption through approving a legal system to guarantee its independence; besides an advanced structural organization with the objective of practicing its functions, based on the principles of rational governance, as it is internationally known.

#### **A- Transparency:**

As per the provisions of the Emiri decision No. (6) of 2015 reorganizing the Administrative Control and Transparency Authority, and according to the decision of the president of the Authority No. 17 regarding the structural organization which determines the authority's administrative units and their competences. The Administrative Control and Transparency Authority has legal and organizational mechanisms that make it excel in practicing its functions with high standard of transparency.



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As it is a transparency agency, the Administrative Control and Transparency Authority, and within the framework of its plan to enhance communication with the Public, it launched its interaction electronic website ([www.acta.gov.qa](http://www.acta.gov.qa)). The site includes a host of comprehensive update information about the Authority, its functions, fields of work, activities and projects. This is in addition to provide communication channels to receive contributions and suggestions of the Public about all what can enhance transparency and integrity; besides corruption combating efforts at the national regional and international levels.

In implementing the strategy of the Electronic Government for the State of Qatar 2020 to achieve more levels of transparency and social contribution, the Government of Qatar e- Government Portal "**Hukoomi**", to make available the government information and services in a more efficient and effective way with the objective of facilitating access to all citizens, residents, visitors and business sector. Moreover, this will increase the Public awareness of the government programs, activities, news and initiatives. The development of the e-Government performance has contributed in the advancement of the State of Qatar to the fourth position worldwide regarding the Government use of the information technology and communications.

The State also launched "**Qatar Open Data Portal**" which allows the Government parties access to publish their data and information concerning their competences, programs and projects. It also allows the Public to know and be acquainted with various government data, uploading and benefiting from such data. In contribution towards enhancing international cooperation, the Administrative Control and Transparency Authority updated data related to the national authorities dealing with prevention of corruption, retainment of assets and exchange of legal assistance on the United nations website concerned with drugs and crime. moreover the Authority updated data of government experts of the State of Qatar, who are dealing with reviewing the United Nations Convention against Corruption in order to facilitate cooperation between the competent Qatari parties and their national counterparts in other countries. this will enhance the capabilities of national parties in exchanging experiences at the international level, on one hand,



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and enhance their capabilities in enquiry, investigation and trials in the transnational borders, on the other hand. this is in addition to the increase of the State of Qatar's contribution in the international efforts in relevant fields.

Keeping pace with the Technical Secretariat of the United Nations Convention against Corruption in transferring data of the national competent authorities to the new Sherlock Manual (as authorities responsible for combating corruption, mutual legal assistance, recovering assets, extradition of convicts and the international cooperation in the field of civil and administrative procedures regarding corruption), the Administrative Control and Transparency Authority updated the State of Qatar's data according to the Qatari legislations which defines the competence of each national Party in implementing the provisions of the United Nations Convention against Corruption as regards the specific issues to be addressed with the above mentioned update, in particular:

- **Mutual Legal Assistance: which is within the competence Public Prosecution:** in accordance with the Criminal Procedures Code No (23) of 2004 and Law No. (20) of 2019 promulgating issuance of law on Combating Money Laundering and Terrorism Financing.
- **Extradition: which is within the competence Public Prosecution:** in accordance with the Criminal Procedures Code No (23) of 2004 and Law No. (20) of 2019 promulgating issuance of law on Combating Money Laundering and Terrorism Financing.
- **Recovery of Assets:** in accordance with the Criminal Procedures Code No (23) of 2004K and Law No. (20) of 2019 promulgating issuance of law on Combating Money Laundering and Terrorism Financing.
- **Prevention against Corruption:** which is within the competence of the Administrative Control and Transparency Authority: in accordance with the Emiri Decision No. (6) of 2015, reorganizing the Authority.
- **International Cooperation in Civil and Administrative Procedures regarding Combat of Corruption:** its requests are sent through the diplomatic channels to the ministry of Justice which transfers them to the competent party required to implement the delegation, in accordance with work conducted



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in the case of international and regional agreements in the field of legal and judicial cooperation as in the case of the Arab Agreement of 1953, Riyadh Agreement for Judicial cooperation of 1983 and the Agreement of the GCC Convention for the Execution of Judgements, Delegations and Judicial Notification approved by the Emiri decree No. (16) of 1996.

### **B- Integrity:**

To enhance integrity by the Administrative Control and Transparency Authority while practicing its competence and arranging its administrative and financial affairs, the Emiri Decision No. (6) of 2015 reorganizing the Authority included a number of legal mechanisms that would guarantee its independence and consolidate its institutional integrity.

within this framework, the Administrative Control and Transparency Authority is keen to subject its decisions, policies and internal regulations to the system of approval and endorsement that governs all the similar national parties, particularly:

- endorsement of the Emir to the regulations issued by the Authority's Present organizing personnel affairs;
- Approval of the Emir to the Authority's budget.

For ensuring the Financial and accounts auditing, the Authority has issued special executive financial regulations in accordance with the decision of the President of the Authority No. 47 of 2017 which included a number of accounting principles, the most important of which:

- Obliging the Authorities departments to keep special records of the Authority's accounts according to special forms for this purpose (Article 119).
- Not making any addition or change on the record forms in use or cancel any of them without a written prior permission from the President of the Authority (Article120).



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- Making entry in the financial and accounts records against official documents supporting completion of the transaction, and after approving it from the competent authority (121)
- Each Department Director shall submit to the President every 3 months a report showing the status of the actual revenues and expenditures compared to the approved budget estimates for the corresponding period, with an explanation to any difference in items or chapters (Article 131).
- Preparation of the final account of the Authority at the end of the financial year including results of the Authority's budget in actual revenues and expenditures compared to the approved estimates before changes and estimates after changes (Article 132).

By adopting this trend, the State of Qatar has established the principle of supporting the Authority's autonomy through regulating collective work and governance of the administrative and financial affairs of the Authority plus its impartiality in conducting its functions in taking the appropriate decisions with the required transparency and efficiency.

### **C- Accountability:**

To enhance accountability and transparency within the work of the Authority, the Emiri Decision No (6) of 2015 of reorganizing the Administrative Control and Transparency Authority defined the mechanism of auditing the Authority accounts by an independent and impartial Party. this happens through on of the Emir to the Party which audits the Authority's accounts (Article 16).

In addition to the audit of the Authority's accounts by an independent Party, the mentioned Emiri Decision requires the President of the Administrative Control and Transparency Authority to prepare a detailed report about the activities of the Authority, its programs, work progress and financial position. This report shall be submitted to HH the Emir within a period that does not exceed 3 months from the end of the financial year. The report shall include the suggestions and





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recommendations of the President together with a copy of the party which conducted audit of the Authority's accounts (article 17).

To connect responsibility with accountability the provisions of Article (18) of the above mentioned Emiri Decision requires the President of the Administrative Control and Transparency Authority, at any time, to submit reports about the administrative, financial and technical position of the Authority, or any other side of its activities, or any information related to it. This is in addition to the possibility of giving general directives regarding what the Authority might do or follow in issues of general policy.

From its side, the financial regulation of the Administrative Control and Transparency Authority enhanced rules of supervising its accounts through:

- Observing the requirements of internal control of the Authority's activities and its accounts in a practical and objective way, and making sure of abiding by these requirements from the auditing point of view (Article 152)
- Inclusion of the internal control system of the Authority's accounts and funds to a host of tasks which aim at ensuring abidance by the principles of keeping accounts documents, files and records, in addition to the expenditure procedures, adhering to provisions of the administrative and financial regulations, division of work and distribution of responsibilities among the employees (Article 153).
- Defining legal period for keeping the financial records and documents of the Authority before destroying them (Article 158).
- Jurisdiction of HH the Emir in designating an outside financial controller, or more, to audit the Authority's accounts, plus expressing his views on its final account (Article (159).
- Disciplinary and criminal accountability against whoever violates the financial provisions of the Authority, without prejudice to the Authority's right to file a civil lawsuit (article 163).



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## Recommendations and Proposals for Enhancing the Effectiveness of the Anti-Corruption Bodies

Based on its national experience, and in light of the challenges facing international anti-corruption authorities in practicing of their tasks, the Administrative Control & Transparency Authority in the State of Qatar makes a set of recommendations and proposals to enhance the effectiveness of anti-corruption authorities in the State Parties to the United Nations Convention against Corruption, as following:

### First: The Independence of the Anti-Corruption Bodies

This independence requires that the anti-corruption authorities be empowered with the basic ingredients that guarantee them to carry out their functions and powers effectively and free from any interference, by stipulating in their laws the following:

- The president of the commission is appointed by the highest authority in the state, to ensure impartiality and impartiality in this appointment;
- The legal entity that authorizes anti-corruption authorities to have legal capacity to act;
- Decision making authority.

### Second: Anti-Corruption Authorities Sources

In addition to the principle of independence, effectiveness and efficiency require the necessary provision of the material and human resources to carry out its powers and institutional roles, without any undue influence, as following:

#### Financial Resources:

Allocate the appropriate financial resources for anti-corruption bodies, as the following:

- The independent financial budget within the state budget;



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- An internal executive financial regulation that defines the rules for managing expenditures and revenues, determining assets and liabilities, how to maintain accounting records and financial statements, and controlling the Authority's accounts;
- Create financial accounts for anti-corruption bodies;
- Allocate additional financial resources, at the request of the heads of anti-corruption bodies.

### Third: Governance of Anti-Corruption Authorities:

It is a real challenge that requires anti-corruption authorities to comply with the principles of good governance in managing their administrative and financial affairs, by promoting the following:

#### Transparency:

- Continuous communication with the public using various modern means of communication regarding comprehensive and updated information about the activities of anti-corruption authorities, their competencies and areas of work, activities and projects;
- Providing communication channels to receive the contributions and suggestions of the public about everything which can enhance transparency and integrity, in addition to anti-corruption efforts at the national, regional and international levels;
- Publishing thematic reports on the studies and research they are carrying out, including their recommendations and proposals;
- Promote open data policies that allow government agencies to publish their data and information related to their area of competence, programs and projects, and also allow the public to view, download and benefit from various government data;
- To provide government information and services more efficiently and effectively, with a view to facilitating access to all citizens, residents, visitors



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and the business sector, as well as increasing public awareness of government programs, events, news and initiatives;

- Adopting quality and efficiency mechanisms in appointing employees and experts.

#### Integrity:

- Preparing a charter of employee integrity that outlines their professional duties and their relationships with superiors and clients, standards of conduct and professional integrity;
- An executive financial regulation that defines the modalities of revenue and expenses management, organizing treasury and warehouses, and internal control over the disbursement of the financial budget;
- Requiring employees to acknowledge conflicts of interest with the tasks assigned to them;
- Preparing the final account at the end of the fiscal year, which includes the results of implementing the budget from actual revenues and expenses, compared to the estimates adopted before the amendment, and the estimates after the amendment.

#### Accountability:

- Adopting mechanisms and systems for internal control of anti-corruption authorities work and their accounts, verifying compliance with the rules for maintaining document keeping, files, accounting records and disbursement procedures, adhering to the provisions of financial and administrative regulations, dividing work and distributing competencies among employees;



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- Set legal periods for keeping and destroying financial records and documents;
- Financial accounts audits;
- Disciplinary and criminal accountability against anyone who violates the rules and principles of integrity without prejudice to the right of anti-corruption authorities to file a civil suit against violators of their employees.