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Item 2 (a) of the provisional agenda*

**Implementation of relevant Conference resolutions:
good practices and initiatives in the prevention of
corruption**

The role of supreme audit institutions in the prevention of and fight against corruption

Background paper prepared by the Secretariat

I. Introduction

1. In its resolution 6/1, the Conference of the States Parties to the United Nations Convention against Corruption requested the secretariat to structure the provisional agendas of the subsidiary bodies established by the Conference in such a way as to avoid the duplication of discussions, while respecting their mandates.
2. In its resolution 8/8, entitled “Follow-up to the Marrakech declaration on the prevention of corruption”, the Conference decided that the Open-ended Intergovernmental Working Group on the Prevention of Corruption should continue its work to advise and assist the Conference in the implementation of its mandate on the prevention of corruption and should hold at least two meetings prior to the ninth session of the Conference.
3. In addition, in its resolution 8/13, entitled “Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption”, the Conference requested the Working Group to include, as a topic for discussion at its future meetings, strengthening the role of supreme audit institutions in the prevention of and fight against corruption.
4. At its second meeting, held in Vienna from 22 to 24 August 2011, the Working Group recommended that, in advance of each of its meetings, States parties should be invited to share their experiences of implementing the provisions under consideration, preferably by using the self-assessment checklist and including, where possible, successes, challenges, technical assistance needs, and lessons learned in implementation. The Working Group requested the secretariat to prepare background papers summarizing that information and decided that panel discussions should be held during its meetings, involving experts from countries that had provided written responses on the priority themes under consideration.

* [CAC/COSP/WG.4/2021/1](#).



5. Accordingly, the present background paper has been prepared on the basis of information relating to the role of supreme audit institutions in the prevention of and fight against corruption provided by Governments in response to notes verbales from the Secretariat dated 10 December 2020 and 27 January 2021. As at 1 April 2021, submissions had been received from the following 43 States parties: Algeria, Austria, Azerbaijan, Benin, Bolivia (Plurinational State of), Bosnia and Herzegovina, Brazil, Chile, China, Cuba, Czechia, Ecuador, El Salvador, Germany, Indonesia, Ireland, Italy, Jordan, Kazakhstan, Kenya, Kuwait, Lao People's Democratic Republic, Latvia, Luxembourg, Mauritius, Mexico, Mongolia, Morocco, Niger, North Macedonia, Oman, Portugal, Romania, Russian Federation, Saudi Arabia, Serbia, Slovakia, Slovenia, Thailand, Turkey, United Arab Emirates, United States of America and Venezuela (Bolivarian Republic of).

6. With the agreement of the States parties concerned, the full text of the submissions has been made available on the website of the United Nations Office on Drugs and Crime (UNODC)¹ and incorporated into the thematic web page developed by the secretariat.

7. The present background paper provides a summary of the information submitted by States parties and signatories to the Convention.

II. Analysis of submissions by States parties and signatories

A. Thematic background

8. During the coronavirus disease (COVID-19) pandemic, corruption risks have increased in the context of government emergency response and recovery efforts. The prevention of corruption in the allocation and distribution of emergency economic response packages during and in the aftermath of the pandemic has become a key priority. In this environment, there is an increased need to ensure the integrity of public financial management and to strengthen the links between oversight bodies and anti-corruption professionals in States parties.

9. The importance of integrity in public procurement and the management of public finances as a means of preventing and combating corruption is reflected in article 9 of the United Nations Convention against Corruption. Paragraph 2 of that article sets out measures to promote transparency and accountability in the management of public finances. Such measures include procedures for the adoption of the national budget; timely reporting on revenue and expenditure; a system of accounting and auditing standards and related oversight; effective and efficient systems of risk management and internal control; and provisions for corrective action.

10. Establishing a fair, transparent and impartial public finance management system is a prerequisite for efficient government spending and for the effective provision of public services while preventing corruption. The importance of keeping the public informed is reflected in article 10 of the Convention, which requires States parties to take measures to enhance transparency in their public administration by, inter alia, putting in place effective procedures or regulations allowing members of the public to obtain information on the organization, functioning and decision-making processes of their public administration and on administrative decisions and legal acts; simplifying administrative procedures in order to facilitate public access to the competent decision-making authorities; and actively disseminating information, including periodic reports on the risks of corruption in their public administration.

11. In its resolution 8/13, the Conference stressed the key role played by the supreme audit institutions in the prevention of and fight against corruption, in particular with regard to promoting integrity, accountability, transparency, the proper

¹ See www.unodc.org/unodc/en/corruption/WG-Prevention/session12.html.

management of public affairs and public property, as well as the efficient use of public resources.

B. Measures planned or adopted by States parties to implement the relevant provisions of the Convention and to promote the implementation of resolution 8/13

12. States parties reported on various measures they had adopted to strengthen the role of their national supreme audit institutions in preventing and fighting corruption with a view to ensuring full compliance with the Convention.

Measures taken to promote, in accordance with the fundamental principles of the applicable legal systems, the independence of supreme audit institutions

13. According to the International Organization of Supreme Audit Institutions, a supreme audit institution is a public body of a State or a supranational organization that exercises, by virtue of law or other formal action of the State or the supranational organization, the highest public audit function of that State or supranational organization in an independent manner, with or without jurisdictional competence.² According to a classification that is used frequently, there are three different models for audit institutions: the Westminster or parliamentary model (under which supreme audit institutions typically report to the parliament, do not have judicial powers and tend to exercise ex-post controls), the court, judicial or Napoleonic model (under which supreme audit institutions tend to exercise ex-ante controls), and the board or collegiate model.³

14. In this regard, analysis of the 36 submissions revealed that seven supreme audit institutions were based on the board or collegiate model, 10 were based on the court or judicial model and 19 were based on the Westminster or parliamentary model.

15. Article 6, paragraph 2, of the Convention requires States parties to grant the bodies that prevent corruption the necessary independence, in accordance with the fundamental principles of their legal system, to enable the bodies to carry out their functions effectively and free from any undue influence.

16. Most of the reporting States parties, including Bolivia (Plurinational State of), Brazil, Cuba, Czechia, Germany, Italy, Kuwait, Mauritius, Morocco, North Macedonia, Oman, Romania, the Russian Federation, Thailand, the United Arab Emirates and the United States, reported that the independence of their supreme audit institutions was provided for by law and/or the Constitution.

17. The Plurinational State of Bolivia indicated that the Comptroller General was a technical institution established in article 213 of the Constitution.

18. Brazil reported that the Brazilian Federal Court of Accounts, responsible for the external control of public finances, and the Office of the Controller General, responsible for the internal control of public finances, were independent entities under the Constitution.

19. Latvia reported that the State Audit Office was an independent collegial institution subject to a special law regulating its organization and responsibilities.

20. Morocco highlighted that the independence of the Court of Auditors from the legislative, executive, and judiciary powers was enshrined in the Constitution.

21. The United Arab Emirates reported that its supreme audit institution was established in the Constitution as an independent supreme organ responsible for

² www.intosai.org/about-us/overview.

³ International Organization of Supreme Audit Institutions (2010), "How to increase the use and impact of audit reports. A guide for Supreme Audit Institutions", annex 1.

financial oversight and accounting. Its financial and administrative independence was provided for by law.

22. The United States of America reported that the Government Accountability Office was an independent, non-partisan agency whose authorities and independence had been established by federal law.

Measures taken to implement policies for the effective operation of supreme audit institutions in accordance with the principles and standards formulated by the International Organization of Supreme Audit Institutions, in order to ensure the proper management of public finances and public property, and in areas such as public procurement

23. Several reporting States parties, including Austria, Brazil, Czechia, Ireland, Italy, Latvia, Mauritius, North Macedonia, Serbia, Thailand, the United Arab Emirates and the United States highlighted that their supreme audit institutions conducted audits in accordance with the International Standards of Supreme Audit Institutions promulgated by the International Organization of Supreme Audit Institutions.

24. The Russian Federation reported that the Working Group on Public Procurement Audit of the International Organization of Supreme Audit Institutions had developed a draft manual focusing on common methodological approaches to public procurement audits as a guide for supreme audit institutions.

25. Italy indicated that the Court of Auditors had multiple functions, including ex-ante audits, ex-post audits and judicial functions, that were designed to deter and counter corruption.

26. Morocco reported that, in line with the principles and standards of the International Organization of Supreme Audit Institutions, it had developed auditing guides and manuals, such as the manual on accounting control and assessment and the manual on the use of public funds, to strengthen the professionalism and competence of the Court of Auditors' employees.

27. Thailand indicated that the Ministry of Finance prepared an annual report on financial risks for oversight in order to promote transparency and accountability in the management of public finances.

28. The United Arab Emirates reported that the Supreme Audit Institutions Performance Measurement Framework, developed under the Development Initiative⁴ of the International Organization of Supreme Audit Institutions, had been implemented to measure the performance of supreme audit institutions and address any gaps in order to enhance the principles of accountability, integrity and transparency.

Measures taken to promote transparency and accountability in the management of public finances and increase trust in supreme audit institutions, anti-corruption bodies, government and public institutions, national legislatures and the body or bodies that prevent corruption

29. Article 9, paragraph 2, of the Convention requires States parties, in accordance with the fundamental principles of their legal systems, to take appropriate measures to promote transparency and accountability in the management of public finances. Such measures should encompass, inter alia, a system of accounting and auditing standards and related oversight; effective and efficient systems of risk management and internal control; and, where appropriate, corrective action in the case of failure to comply with the requirements established in paragraph 2.

⁴ The Development Initiative is a non-profit, autonomous implementing body that is mandated to support supreme audit institutions in developing countries to sustainably enhance their performance and capacity. See www.idi.no/about-idi/about-idi.

30. The use of information and communications technologies to counter corruption is increasing worldwide. The COVID-19 pandemic has highlighted the need for more effective and innovative responses to corruption. This has led to interesting, creative solutions that may be used to strengthen transparency and increase trust in government, including supreme audit institutions and anti-corruption bodies.

31. Several States parties, including Algeria, Austria, Czechia, Luxembourg, the Russian Federation, Serbia and the United Arab Emirates, underlined the importance of making public the information on auditing reports generated by their supreme audit institutions in order to promote access to information and transparency and accountability in public administration.

32. Algeria, Austria, Brazil, Italy, Jordan, Mongolia, the Russian Federation, Serbia, the United Arab Emirates and the United States highlighted that reports and publications issued by their supreme audit institutions could be accessed on the institutions' websites.

33. Austria, Brazil, the Russian Federation and the United Arab Emirates highlighted that their supreme audit institutions used social networks to disseminate information regarding and increase transparency in the management of public finances.

34. Algeria highlighted that the reports of the Court of Auditors were published on its website and included the budgetary regulation bill, peer review reports and other reports of interest to the public.

35. Austria indicated that the Austrian Court of Audit's annual "function tests", which focused on processes and internal control systems related to the federal financial statement, had enhanced transparency and accountability in the management of public finances. Austria also highlighted that all audit reports were published on the website of the Austrian Court of Audit and through social media in order to reach a wider audience, including young people. In addition, the public had access to the lists of audit findings and recommendations issued by the Court of Audit, as well as information on legislation and innovative solutions used by the anti-corruption body to combat corruption.

36. Brazil reported that the Office of the Controller General promoted initiatives for ethics and citizenship, including programmes such as *Brasil Transparente* and One for All and All for One. It had also established the Secretariat for Transparency and Prevention of Corruption to promote responsible and efficient management of public affairs and finances, access to information, ethical conduct and integrity in the public and private sectors. The Federal Court of Accounts disseminated information about its work, including its audit reports, through its website, social networks, radio and television.

37. Czechia reported that its Ministerial Internal Anti-Corruption Programme Framework contained standards and procedures for the assessment, control and monitoring of corruption risks. The Framework was periodically evaluated and updated. Czechia reported that it was working in consultation with the Open Government Partnership initiative to create a publicly accessible, open-data aggregated database to promote transparency in the management of public funds. The country's Anti-Corruption Action Plan, periodically evaluated by the Ministry of Justice, contained information on the effective use of public property, on the strengthening of the Supreme Audit Office and on public procurement for suppliers.

38. Bosnia and Herzegovina reported that it had established an online database of financial audits conducted in the public sector over the previous four years.

39. Ireland highlighted that independent external assessments of the Office of the Comptroller and Auditor General were conducted in the form of peer reviews by panels of experts from international organizations, in order to assess the Office's performance against international standards and good practice. All recommendations made under the peer review conducted in 2020 had been accepted by the Office.

Ireland also noted that audit reports were publicly available on the website of the Office of the Comptroller and Auditor General and the website of the Irish parliament.

40. Italy reported that the Court of Auditors and the Italian Transformation Digital Team aimed to develop business metrics with the objective of monitoring the performance of the public administration and the consistency of the Court of Auditors in implementing innovative information and communications technology projects. All the reports of the Court of Auditors were published on its website. Decisions taken in audit and judicial cases at both the regional and national levels were updated on a daily basis and could be accessed from a searchable database.

41. Mauritius reported that in recent years, legislative changes had been made in order to promote transparency, accountability and the quality of audits. Among other measures, the Financial Crime Commission had been established in order to effectively combat fraud, corruption and financial crimes while promoting synergies between various law enforcement agencies. Reports by the National Audit Office and the annual reports of the Independent Commission Against Corruption were made public. Furthermore, various anti-corruption tools and good practice guides to promote integrity in areas particularly vulnerable to corruption were published on the website of the Independent Commission Against Corruption.

42. Morocco provided examples of reports published by the Court of Auditors, such as the annual audit report on the accounts of political parties and the annual report on public finance. Such reports were accessible on the website of the Court of Auditors to provide citizens and public administrations with specialized information on the quality of the management of public finances.

43. Romania indicated that the annual public report of the Romanian Court of Audit was published in the official journal and on an external portal. The annual activity report of the institution, the annual reports on local public finances, special reports and performance reports were published on the website of the Romanian Court of Audit.

44. The Russian Federation reported that all public audit reports were posted on the website of the Accounts Chamber. The website was recently upgraded to allow for more accurate research by thematic section. A new social media strategy had increased the number of subscribers to the publications of the Accounts Chamber, which were regarded as a key communication channel. Public expense reports, including data on public procurement, were accessible online.

45. Thailand reported that the annual report of the State Audit Office was disseminated to the public and contained information on overall compliance, efficiency and effectiveness of the management of public finances by the audited agencies.

46. The United Arab Emirates reported that since 2013, its supreme audit institution had been chairing the Subcommittee on Financial Supervision and Accounting Standards, which was part of the Professional Standards Committee of the International Organization of Supreme Audit Institutions. The Subcommittee was tasked with developing and updating the guidelines for public sector financial standards. Its supreme audit institutions implemented plans and programmes in government agencies, civil society institutions and academia to raise awareness of corruption, its negative impacts on society and means to combat it. On 9 December, the International Organization of Supreme Audit Institutions Global Expert Team held a virtual conference for experts from UNODC, supreme audit institutions, financial audit agencies, anti-corruption agencies and civil society to exchange knowledge regarding corruption and achieve the common goal of preventing and combating it.

47. The United States reported that accounting and auditing standards were in place to carry out government oversight, and that criteria had been established for non-federal auditors.

Measures taken to promote examining, periodically or as necessary, the applicable financial and accounting frameworks and procedures in order to determine their effectiveness in the fight against corruption

48. Most States parties reported that the effectiveness of the applicable financial and accounting frameworks and procedures in the fight against corruption were examined periodically by their supreme audit institutions.

49. China reported that its Ministry of Finance examined as necessary its auditing standards, including standards for independent audits, independent auditing practice bulletins and professional standards and guidelines.

50. Algeria reported that a self-assessment test, carried out by the Court of Auditors to improve its institutional capacity, had enabled the development of strategic plans with medium and long-term goals. A voluntary peer review under a joint initiative of the European Union and the Organisation for Economic Co-operation and Development known as Support for Improvement in Governance and Management had contributed to the improvement of the public institutions and management systems of Algeria. With regard to the Court of Auditors, improvements had been made in relation to the legal framework, financial independence, the use of information and communications systems, the methodology, planning and programming of audits, report writing and efforts to monitor the implementation of recommendations. An institutional twinning exercise with France and Portugal had also improved the quality and performance of audits.

51. Similarly, Morocco reported that the Court of Auditors was participating in the working groups for integrity established as part of the Support for Improvement in Governance and Management initiative. North Macedonia noted that its State Audit Office cooperated regularly with the European Union and the Organisation for Economic Co-operation and Development as part of the initiative and with the European Commission on activities related to the annual evaluation of the financial control system.

52. Austria highlighted that transparency, accountability and accessibility of information were essential in public procurement and reported that the effectiveness of the financial and accounting frameworks and procedures to combat corruption were assessed as part of the audits conducted by the Austrian Court of Audit.

53. Thailand reported that its State Audit Commission provided advice and recommendations on draft laws, as well as on financial and fiscal regulations, if so requested by a legislative or public agency.

54. The United Arab Emirates reported that it had transformed its accounting system from cash-based to accrual-based in line with the International Public Sector Accounting Standards Board. The supreme audit institutions examined various laws, regulations and financial and accounting systems in order to determine their effectiveness.

Measures taken to ensure that audited entities respond to the findings of audit reports, implement the recommendations of supreme audit institutions and take appropriate corrective action, including criminal prosecution, to ensure the proper management of public affairs and public property

55. Ensuring that audited entities responded to the findings of audit reports, implemented recommendations and took corrective action was key to establishing the effectiveness and impact of supreme audit institutions.

56. All reporting States parties indicated that their supreme audit institutions had established a time frame for audited entities to report on the action they had taken following an audit. The time allocated for the submission of such reports, however, differed among reporting States parties depending on their legal and administrative requirements.

57. Austria noted that in a follow-up audit, audited entities would indicate the extent to which the recommendations of the previous audit report had been implemented: fully, partially or not at all. Those findings would then be published in a separate report.
58. Brazil highlighted that it had leniency agreements in place that were considered to be effective because they were designed to compensate the public administration for the damage caused by illicit acts, including corruption.
59. Czechia reported that prior to initiating criminal prosecution as a result of an audit, the president of the Supreme Audit Office would notify the law enforcement authorities.
60. China reported that it had established an audit rectification and reporting mechanism under which the authority issuing an audit report was responsible for following up on the corrective action taken by the audited entity. In this way, the audit authority contributed to achieving transparency and accountability in the management of public finances.
61. Ireland reported that audited entities were provided with the opportunity to respond to the recommendations of a published audit report. The status of implementation of those recommendations was monitored by the auditing authority under the following year's workplan.
62. Mauritius indicated that the Public Financial Management Unit of the Ministry of Finance, Economic Planning and Development was responsible for overseeing annual reports on the performance of ministries and departments. The reports included an implementation plan for remedial action and for preventing the recurrence of any shortcomings reported by the Director of Audit. The mandate of the Office of Public Sector Governance included the monitoring of, and reporting on, the effective implementation of the recommendations of the National Audit Office. Under the subsequent auditing cycle, the National Audit Office was also responsible for following up and reporting on the corrective action taken by an audited entity. The Independent Commission Against Corruption conducted corruption prevention reviews of areas highlighted in the National Audit Reports and ensured that the recommendations were addressed and implemented.
63. Morocco and Oman reported that the follow-up and monitoring of the implementation of its audit recommendations were requirements established by law.
64. Serbia indicated that the Serbian State Audit Institution published a register of recommendations and post-audit reports on its website to increase transparency.
65. Slovakia reported that in January 2020, a new measure was introduced to the Supreme Audit Office which made it mandatory to submit audit reports to the relevant committee of the National Council. The objective of the measure was to improve governance of public affairs and public finances and to ensure that recommendations were implemented.
66. The United Arab Emirates highlighted that its supreme audit institution was required by law to submit reports containing observations and recommendations to the audited entity, including to its head and line ministers. The audited entity was required to address the recommendations within one month of submission of the report.
67. The United States reported that the Government Accountability Office tracked recommendations made to audited entities and the rate of implementation of those recommendations. That information was available on its website. The Office's head, together with senior executives, met regularly with executive branch agencies to discuss the "high-risk list" of audit recommendations. The Office also identified programmes and operations, also related to public procurement, that were vulnerable to fraud, waste, abuse and mismanagement or that needed to be overhauled. The United States highlighted that the action taken on the "high-risk list" had resulted in financial benefits of more than \$350 billion for the federal government over the past

13 years. The Office's Financial Management and Assurance team supported the Government in the management of public finances and operations to address existing and emerging accountability challenges.

Measures taken to involve the supreme audit institutions and the internal audit units in the country reviews under the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, in particular in relation to chapter II, on preventive measures, including during country visits, where applicable

68. Algeria, Austria, Ireland, Jordan, Morocco and the United Arab Emirates stated that their supreme audit institutions participated in the second cycle of the Mechanism for the Review of Implementation of the Convention by providing, in cooperation with other relevant national authorities, information necessary to complete the self-assessment checklist. In particular, the involvement of the supreme audit institutions was reported in response to the sections of the checklist related to article 9 of the Convention on public procurement and management of public finances.

69. Germany, Mauritius, North Macedonia and Oman reported that experts from various government entities, including supreme audit institutions, attended the meetings between the reviewers and the national authorities that had been held during the country visits under the second cycle of the Mechanism.

Measures taken to promote integrity and honesty through the application of codes of conduct in the supreme audit institutions and to align these codes of conduct with the code of ethics promulgated by the International Organization of Supreme Audit Institutions

70. The impartiality and professionalism of public officials are key for the integrity of public administration. The correct, honourable and proper performance of public functions, without personal consideration, is a precondition for the effectiveness of public institutions and for ensuring public trust in government.

71. The introduction and adoption of a code of conduct and/or a code of ethics in supreme audit institutions are important measures for effectively promoting integrity and honesty. While there are many models for and approaches to such codes, their ultimate goal is to ensure that public officials, including employees of supreme audit institutions, know the boundaries of acceptable conduct and work in a way that promotes the effectiveness of, and the public trust in, institutions.

72. The importance of strengthening the public administration in accordance with the principles of integrity, transparency and accountability is underlined in chapter II of the Convention against Corruption. Article 8, paragraph 1, of the Convention requires States parties to promote integrity, honesty and responsibility among its public officials, in accordance with the fundamental principles of their legal system. This requirement is reinforced by article 8, paragraph 2, of the Convention, which requires States parties to endeavour to apply, within their own institutional and legal systems, codes or standards of conduct for the correct, honourable and proper performance of public functions.

73. The code of ethics promulgated by the International Organization of Supreme Audit Institutions, known as the International Standards of Supreme Audit Institutions (ISSAI) 130, is intended to be a model for the national codes of ethics. It is based on five fundamental principles: integrity; independence and objectivity; competence; professional behaviour; and confidentiality and transparency.⁵

74. Owing to national differences in culture, language, and legal and social systems, it is the responsibility of each supreme audit institution to develop its own code of

⁵ www.issai.org/pronouncements/issai-130-code-of-ethics.

ethics that best fits the national context. In any case, national codes of ethics should clarify ethical concepts.⁶

75. Each supreme audit institution is responsible for ensuring that all of its auditors acquaint themselves with the values and principles contained in the national code of ethics and act accordingly. The code should be applicable to the heads and executive officers of supreme audit institutions, individual auditors and all individuals working for or on behalf of institutions who are involved in auditing work.⁷

76. Most reporting States parties indicated that they had codes of ethics and/or codes of conduct in place. A number of States, including Austria, Czechia, Ireland, Italy, Mauritius, Mongolia, Morocco, North Macedonia, the Russian Federation, Serbia, Slovakia, Thailand, the United Arab Emirates and the United States, reported that their codes of conduct and/or codes of ethics were based on ISSAI 130. Some States, such as Jordan, reported that their codes had been established by law. Others had developed aspirational codes to serve as guidance for their officials.

77. Several States, including Algeria, Benin, Luxembourg and Morocco, reported that they had a code of deontology that was applicable to all public officials.

78. Algeria stated that it had adopted a code of deontology in 2015. The code outlined values, principles and rules for the conduct of judges, auditors and other relevant employees of the Court of Auditors. The Integrity Committee that had been established in 2018 ensured that the principles and values of professional ethics were respected and upheld.

79. Austria reported that the code of conduct for public officials and the code of conduct for employees of the Austrian Court of Audit had been revised in 2020 in accordance with ISSAI 130.

80. Benin reported that it had a code of deontology and ethics that was designed to raise awareness among public officials.

81. Germany indicated that the mission statement of the Federal Court of Audit set out core values of the external audit function, such as independence, neutrality, objectiveness and credibility.

82. Ireland reported that the Office of the Comptroller and Auditor General had a quality and ethics assurance system that was based on international auditing standards, including ISSAI 130. the Civil Service Code of Standards and Behaviour applied to employees of the Service.

83. Similarly, Kuwait indicated that its anti-corruption body had established a special code of conduct for its employees in accordance with relevant international standards, in addition to the existing code of conduct for public servants published by the Civil Service Bureau.

84. Luxembourg reported that its deontology code, adopted in 2014, applied to all public officials.

85. Mauritius reported that in addition to the code of ethics of the International Organization of Supreme Audit Institutions, the staff of the National Audit Office must abide by the Mauritius Code of Ethics for Public Officers.

86. Morocco reported that a charter of deontological principles and obligations for judges at financial courts had been adopted in April 2015 and was based on the International Organization of Supreme Audit Institutions code of conduct for supreme audit institutions.

87. Oman noted that its code of conduct for civil servants promoted integrity and was applicable to all public employees.

⁶ Ibid.

⁷ Ibid.

88. Portugal reported that the Portuguese Audit Court had recently adopted a new code of ethics for judges and other employees.

89. The Russian Federation indicated that the code of ethics and service conduct of civil servants of the Accounts Chamber had been approved by the Chair of the Chamber by order No. 122 (clause 1.7) on 8 December 2011. It was aligned with the code of ethics promulgated by the International Organization of Supreme Audit Institutions.

90. Slovenia reported that the Integrity and Prevention of Corruption Act was aimed at strengthening the rule of law by setting out measures and methods to enhance integrity and transparency, prevent corruption, and prevent and eliminate conflicts of interest. The Act also provided the conditions for civil servants and officials to perform their work ethically, fairly, professionally and transparently.

91. The United Arab Emirates reported that its supreme audit institution had revised its internal code of conduct in line with internationally accepted codes of conduct for public sector auditors. The supreme audit institution issued periodic information circulars highlighting the provisions of the code of conduct to auditors as a reminder of their ethical responsibilities.

92. The United States reported that its Government Accountability Office conducted internal and external reviews to ensure that it was free from real or perceived conflicts of interest. It also employed a quality assurance framework to ensure compliance with the auditing standards established by the Government and the International Organization of Supreme Audit Institutions.

93. The Bolivarian Republic of Venezuela indicated that the Republican Moral Council was a governing body responsible for preventing, investigating and punishing violations of public ethics and morals. In order to ensure good management of public assets in compliance with constitutional principles, a code of ethics had been adopted which was also applicable to the Comptroller General.

Measures taken to build and strengthen relations between national legislatures and supreme audit institutions and encourage national legislatures to be aware of the findings of supreme audit institutions so that those findings may be taken into account in the exercise of parliamentary functions

94. While proper accounting and rigorous auditing form the basis of the effective management of public finances, supreme audit institutions also ensure the financial accountability of government agencies, allow for the collection of information on the allocation or expenditure of the budget and identify potential problems or irregularities. Most of the States parties reported that control and oversight measures were carried out by both parliaments and specialized structures, such as national audit offices or offices responsible for internal financial control.

95. Austria, Czechia, Italy and Luxembourg reported that their supreme audit institutions cooperated closely with their parliaments. All reports of the Austrian Court of Audit were submitted to the relevant National Council committees, such as the Public Accounts Committee. Provincial level audit reports were submitted to the respective provincial parliament. Similarly, audit reports related to municipalities were submitted to the relevant municipal council and the corresponding provincial parliament.

96. Czechia noted that the Supreme Audit Office worked closely with the Committee on Budgetary Control of the Chamber of Deputies, the Committee being responsible for discussing the conclusions of audits conducted by the Supreme Audit Office.

97. Luxembourg reported that the Court of Auditors cooperated with the Chamber of Deputies by providing advice and reports to enhance the transparency of public finances and keep citizens informed. Similarly, Italy reported that parliamentary hearings were the means most commonly used by the Court of Auditors,

parliamentary committees of the Chamber of Deputies and the Senate to exchange information.

98. Bosnia and Herzegovina reported that it had initiated a working group to discuss modalities for strengthening cooperation between relevant institutions in order to improve the impact of audits and their outcomes. The working group consisted of the Chair of the Finance and Budget Committee of the House of People of the Parliament, the Chair of the Finance and Budget Committee of the House of Representatives, the Deputy Auditor General of the Audit Office of the Institutions, the Chief Prosecutor of the Prosecutor's Office, the Court of Bosnia and Herzegovina, the State Investigations and Protection Agency, the Director of the Civil Service Agency, the Public Procurement Agency and the Agency for the Prevention of Corruption and Coordination of the Fight against Corruption.

99. Mauritius highlighted that in general, its parliament and supreme audit institution were the two key entities mandated to hold the Government accountable for the management of public funds. Therefore, the reports of the National Audit Office were submitted to the National Assembly and later uploaded to its website. The Public Accounts Committee, appointed by the National Assembly, ensured that cases of negative expenditure in excess of budgeted amounts and financial irregularities were subject to scrutiny.

100. Morocco reported that according to article 148, paragraph 1, of the Constitution, the Court of Auditors assisted the parliament in controlling the management of public finances.

101. Oman stressed the importance of establishing communication channels between oversight bodies and national legislative bodies.

102. Romania noted that on the basis of the Constitution, the Romanian Court of Audit had the authority and the obligation to report annually and independently to the parliament on its findings, which were thereafter discussed in a joint hearing.

103. Serbia reported that cooperation between the State Audit Institution, various committees of the National Assembly and line ministries had intensified. As a result, the number of performance audits had increased and expert support was provided to ensure an effective system for monitoring the implementation of recommendations.

104. The United Arab Emirates indicated that the reports of its supreme audit institution were submitted to, and discussed with, the Federal National Council and the Cabinet; the supreme audit institution had the ability to suggest amendments to legislation.

Measures taken to strengthen coordination and cooperation efforts and improve the exchange of information between anti-corruption bodies, supreme audit institutions and other government bodies in the prevention of and fight against corruption

105. All reporting States parties indicated that they fostered national, regional and interregional coordination and cooperation efforts to prevent and fight corruption. International cooperation and coordination were essential to better identify and address common challenges, build trust and close gaps in Governments' responses to corruption. Conversely, inadequate cooperation at the national, regional and interregional levels among the bodies involved in the prevention of and fight against corruption would make their efforts less effective.

106. Algeria, Austria, the Russian Federation and the United Arab Emirates welcomed the signing of the Memorandum of Understanding between the International Organization of Supreme Audit Institutions and UNODC in 2019 as a means of strengthening coordination and cooperation efforts.

107. Ireland and Italy stated that their supreme audit institutions cooperated with the European Anti-Fraud Office, the European Organization of Supreme Audit Institutions and the International Organization of Supreme Audit Institutions in

various initiatives. Several reporting States parties, including Algeria, Cuba, Ecuador, Italy, Mauritius, Mexico, North Macedonia and Thailand, reported that coordination and collaboration efforts with foreign supreme audit institutions resulted in the exchange of good practices, theories and methodologies, materials, auditing guides, studies and initiatives to improve the audit of public finances. Cooperation frequently resulted in the organization of joint training activities.

108. For example, on the basis of an initiative of the Organization of Latin American and Caribbean Supreme Audit Institutions, the Working Group Specialized in the Fight Against Transnational Corruption⁸ collaborated with Brazil, Chile, Ecuador, El Salvador and Mexico to produce a handbook of good practices to support supreme audit institutions in the fight against transnational corruption. The handbook was reviewed by the Court of Accounts of Italy.

109. Czechia and Luxemburg reported on their engagement with the working groups of the European Union responsible for audit and anti-corruption matters.

110. Thailand reported that the Supreme Audit Office was contributing to various regional working groups, including the Asian Organization of Supreme Audit Institutions. The Office was also part of the Working Group on the Fight Against Corruption and Money Laundering of the International Organization of Supreme Audit Institutions.

111. The Russian Federation provided several examples of regional and interregional coordination and cooperation among the bodies involved in the prevention of and fight against corruption. Those examples included the adoption of resolution 8/13 by the Conference in December 2019; the creation of the International Organization of Supreme Audit Institutions Global Expert Team in 2020, an initiative of the supreme audit institution of the United Arab Emirates, which was supported by the supreme audit institutions of Austria, Ecuador, Egypt, Hungary, Italy, Portugal and the Russian Federation; and the establishment of the first International Organization of Supreme Audit Institutions educational platform in 2021.

112. The United Arab Emirates reported that measures had been adopted to establish coordination, direct partnerships, effective communication channels and joint platforms among the entities responsible for preventing and combating corruption. Those entities were the Ministry of Justice, the Public Prosecution, local judicial authorities, the Ministry of Interior, the Central Bank and the Ministry of Foreign Affairs. A virtual conference organized by the International Organization of Supreme Audit Institutions Global Expert Team on 9 December was an example of cooperation at the international level. It had enabled experts from UNODC, supreme audit institutions, financial audit agencies, anti-corruption agencies and civil society to exchange knowledge and enhance cooperation in order to achieve the common goal of combating corruption.

113. Algeria reported that the Court of Auditors and the anti-corruption body worked in coordination and exchanged information. The Court of Auditors contributed to the preparation of the national strategy to prevent and fight corruption, which was led by the national anti-corruption body.

114. Austria indicated that the its anti-corruption body and the Austrian Court of Audit cooperated regularly on topics such as the development of a corruption risk assessment methodology. The Court of Audit was also an observer in the meetings of the coordinating body on the fight against corruption, which was responsible for contributing to the National Anti-Corruption Strategy. In addition, the Court of Audit was a member of the network of integrity officers, a platform coordinated by the

⁸ The Working Group Specialized in the Fight Against Transnational Corruption is a platform to promote the exchange of information among supreme audit institutions in order to improve the audit of Governments and support the investigation of transnational corruption. See www.olacefs.com/grupo-de-trabajo-especializado-en-la-lucha-contra-la-corrupcion-transnacional-de-la-olacefs/?lang=en.

Federal Bureau of Anti-Corruption that promoted the exchange of knowledge among anti-corruption and integrity experts.

115. Similarly, El Salvador, Cuba, Czechia, Italy, Jordan, Kenya, Mauritius, Mexico and Venezuela (Bolivarian Republic of) reported that at the national level, several working commissions and thematic expert groups had been established to share information and good practices.

116. Germany reported that the core task of its Federal Court of Audit was to identify weaknesses in administrative procedures and inadequate preventive measures that might facilitate the emergence of corruption. Through its findings and recommendations, the Federal Court of Audit promoted the comprehensive prevention of corruption in the federal administration and advised on measures to further enhance the regulatory framework.

117. Luxembourg reported that a committee for the prevention of corruption had been created in 2007 to enable interagency coordination against corruption.

118. Several States parties, however, referred to a number of challenges that affected their ability to cooperate at the national and international levels.

119. Jordan reported the limited availability of specialized training programmes on corruption and integrity for public officials, particularly those responsible for public procurement; limited mechanisms to link the performance indicators of public employees with their compliance with codes of conduct or ethics; and limited financial resources to raise awareness of corruption and its effects on society.

120. Kenya highlighted the challenges faced by its auditors, including inadequate human and financial resources; limited implementation of audit recommendations; insufficient use of information and communications technology; a legal framework that prohibited the timely sharing of audit reports with law enforcement agencies; and the emergence of the COVID-19 pandemic, which had affected the work of auditors.

External reports on the operation of the supreme audit institutions

121. Ireland indicated that the independent peer review report of the Office of the Comptroller and Auditor General, which included statements by the Comptroller and the Auditor General, was published on its website.

122. Italy provided links to two reports on the operation of the Italian Court of Auditors published by the Organisation for Economic Co-operation and Development and the European Union.

123. Mauritius noted that external reports on the operations of the National Audit Office included reports by the African Organization of English-speaking Supreme Audit Institutions, which were based on a peer review mechanism designed to assess the process and the quality of audits, and the Public Expenditure and Financial Accountability Framework Report.

124. Thailand indicated that two reports were published on an annual basis: the auditor's report and financial statements of the State Audit Office; and the auditor's report and financial statements of the Fund for State Audit Development of the Office.

III. Conclusions and recommendations

125. The information contained in the present report highlights the breadth of the legislative and administrative measures adopted by reporting States parties to promote the role of supreme audit institutions in the prevention of and fight against corruption. Reports addressed a range of issues, including the independence of such institutions in accordance with the fundamental principles of domestic legal systems, and cooperation between supreme audit institutions and anti-corruption bodies. Reporting States parties indicated that efforts to use electronic tools and portals to facilitate, simplify and provide access to information and promote civic engagement had been

implemented with a view to ensuring integrity, transparency and accountability in the management of public affairs and public finances. Most States parties also indicated that the independence of their supreme audit institutions was provided for by law and/or the Constitution. Several reporting States parties highlighted that their supreme audit institutions conducted audits in accordance with the International Standards of Supreme Audit Institutions promulgated by the International Organization of Supreme Audit Institutions. Despite the participation of supreme audit institutions and legislative, anti-corruption and other government bodies in various national, regional and interregional working groups, enhanced cooperation between supreme audit institutions and anti-corruption bodies remained key to advancing the prevention of and fight against corruption.

126. The Working Group on the Prevention of Corruption may wish to encourage States parties to provide further updates and present new initiatives to enhance the process of mutual learning and sharing of good practices between supreme audit institutions and anti-corruption bodies with a view to preventing and fighting corruption.

127. As part of its discussions, the Working Group may wish to consider how States parties can strengthen their efforts to use information and communications technologies to promote the role of the supreme audit institutions and their cooperation with anti-corruption bodies, with due regard for factors such as levels of technological literacy, the availability of technology and the degree of Internet penetration.

128. The Working Group may also wish to encourage States parties to prioritize action to strengthen national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption, including through the identification and exchange of good practices and experiences.

129. Lastly, the Working Group may wish to consider requesting the secretariat to provide technical assistance to States parties, upon request, to support implementation of article 9, paragraph 2, of the Convention. The Working Group may also wish to consider requesting the secretariat to continue its efforts to gather information on good practices related to the management of public finances, particularly in the context of the findings arising from the Implementation Review Mechanism.
