

## **Information Requested from States Parties in Relation to Strengthening the Role of Supreme Audit Institutions in the Prevention of and Fight Against Corruption (Resolution 8/13 of the Conference of the States Parties to the United Nations Convention Against Corruption)**

### **ANSWERS FROM ITALY**

#### ***1. Introduction***

The UNODC has drawn the attention of the State Parties on *Resolution 8/13* of the Conference of the State Parties to the United Nations Convention against Corruption.

In particular, pursuant to that Resolution, the UNODC decided that the State Parties should focus on the role of Supreme Audit Institutions in the prevention of and fight against corruption, considering the issues that are mentioned under article 9, paragraph 2, according to which:

*“Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:*

*(i) A system of accounting and auditing standards and related oversight;*

*(ii) Effective and efficient systems of risk management and internal control; and*

*(iii) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph”.*

By virtue of a cooperation between the Italian Court of Auditors (*Corte dei conti*) and the National Anti-Corruption Authority (*ANAC*), Italy collected data and information on its legal framework, providing this document as a summary of the existing measures promoting transparency and accountability in the management of public finances and, more generally, implementing the prevention of and the fight against corruption. The paper provides official documents and terms of references and reflects the answers both of the *Corte dei conti* and of the National Anti-Corruption Authority (*ANAC*), required to share good practices and practical experiences.

#### ***2. Measures Taken to Promote, in Accordance with the Fundamental Principles of the Legal Systems, the Independence of the Supreme Audit Institution***

The *Corte dei conti* is autonomous and independent from all the other powers of the Italian State; its members are judges and are autonomous and independent from the Government (Italian Constitution, Article 100, § 3). The status of judge entails integrity, independence, and objectivity. The judges of the *Corte dei conti* carry out their audit activity in the public interest, honestly and avoiding any undue influence. They maintain a professional behaviour and protect confidentiality and secrets, while taking into account the need for transparency and accountability.

The *Corte dei conti* has the power to autonomously regulate its internal organization and functions and holds financial autonomy.

**3. Measures Taken to Implement Policies for the Effective Operation of the Supreme Audit Institutions in Accordance with the Principles and Standards Formulated by INTOSAI with regard to Ensuring the Proper Management of Public Finances and Public Property, and in Areas Such as Public Procurement**

The [functions](#) of the *Corte dei conti* have developed in order to follow the evolutions of the Italian State: the decentralization through the creation of Regions; the increased legislative competences of the latter, pursuant to the principles of subsidiarity and sincere cooperation; several reforms of the budget of the State, Regions and other public bodies; the new fiscal governance of the European Union; etc.

Accordingly, the Italian legislator continuously updated and adapts the functions and powers of the *Corte dei conti* in accordance with the growing request for carrying out both efficient audits and an accurate jurisdiction of liability in order to increase transparency of the administration, guarantee the sound management of public funds, improve the quality of services to citizens.

It has to be noted that the *Corte dei conti* holds multiple functions: audit and judicial functions and the Prosecutor's Office functions. In this regard, the synergic action of audit and judicial functions is a pillar for granting lawfulness and sound management in the public sector and assigns a leading role to the *Corte dei conti* in deterring and tackling corruption thanks to its competences, powers and ability to intervene at every level of the bureaucratic machine.

**Audit Functions – Ex-Ante Audits.** In accordance with international principles and standards, the *Corte dei conti* carries out *ex-ante* and *ex-post* audits.

The *ex-ante* audits are provided for the most important measures and administrative directives issued by the Government, such as programming documents, provisions adopted pursuant to decisions of the Council of Ministers; administrative regulations; instruments implementing the European Union law; measures allocating and distributing funds.

*Ex-ante* compliance audits assess the compliance of specific Government measures and provisions vis-à-vis applicable laws.

Having regard to public procurement, *ex-ante* compliance audits are generally performed on the most important supply contracts and awards of tenders. Specifically, in the fight against corruption the *ex-ante* compliance audit has proven the capacity to intercept unlawful conducts in the above procedures.

Thus, the *Corte dei conti* could detect the misuse and waste of public money at their very source and ensure the most efficient use of public funding.

**Audit Functions – Ex-Post Audits.** The *ex-post* performance audit involves the entire activity of public administrations and bodies or State-owned undertakings with the aim of assessing the responsiveness and compliance of results with the objectives laid down by the law.

Moreover, the *Corte dei conti* audits the financial management of entities, including undertakings, receiving regular budgetary support from the State and regional or local authorities.

Having regard to corruption, it has to be noted that the findings of performance audits could show to the Italian Parliament that projects, supplies, works, services or PPP and their costs are influenced by unlawful or illegal behaviours and do not respond to the efficient, effective and economic management of public money.

In the case of alleged unlawful and illegal conducts, audit reports are also submitted to Public Prosecutors at the *Corte dei conti* and criminal ones.

**Judicial Functions.** The *Corte dei conti* has jurisdiction to rule cases regarding accounting and administrative liability. In 2016, a codification of the trial has taken place, namely the Code of the *Corte dei conti*'s Judicial Procedure ([Legislative Decree no. 174/2016](#), as modified by Legislative Decree no. 114/2019).

The main judicial powers of the Court are aimed at assessing administrative and accounting liabilities for any damage caused to the State or any other public bodies by fraud or gross negligence. Following the relevant case-law, several ascertained damages have been caused by malicious conducts which resulted in facts of alleged corruption, or, in a broader sense, of contraventions and maladministration in the application of the law. All losses caused by an unlawful conduct or omission can be taken into account: corruption; fraud in the management of public funds – European, national, regional and/or local –; infringements or unlawful conducts or omissions in directing and/or monitoring performance of works, supply and service agreements causing breach of contracts, unlawful additional payments, unlawful variant solutions; irregular or omitted tax audits or omitted application of sanctions as well as the omitted report of committed crimes in exchange of bribes, consisting in money or other utilities for the officers involved or for third parties, etc.

Recent case-law regarding corruption involved, for example, criminal facts qualified, according to the Italian law, as embezzlement, bribery, corruption, or undue induction to give or promise usefulness.

The harm – and the subsequent compensation – could consider damages to properties, goods, assets loss and or financial damages, but also non-material damages which permit compensation for damage suffered indirectly.

The case-law of the *Corte dei conti* has developed a wide array of non-material damages which are frequently assessed in corruption cases pertaining to public procurement. There are damages to reputation (*i.e.* loss of reputation of any public body deriving from the release of the news subsequent to the unlawful conduct of one of its agent), damages to competition (calculated through a comparison between the costs in similar markets/procedures and the higher costs paid by the public body), damages deriving from bribes (equal to the cost of the bribe); damages caused by inefficiencies in managing a service of general interest or a public office; subsequent losses from any unlawful or illicit use of public funds allocated for works, supplies or services, which could include the costs incurred for rectifying their quality or quantity and the ones relating to the project.

It can be argued that this very vast notion of direct and indirect damages is a fundamental tool to counter an equally vast notion of corruption, stretching the response beyond the criminal offence and/or the administrative annulment of unlawful acts.

Moreover, in specific cases established by law, the *Corte dei conti* has also the power to impose fines to the accused persons.

Furthermore, it is recognized that the strength of the *Corte dei conti* in fighting and preventing corruption derives from a privileged actor, which is its Public Prosecutor Office: an essential tool for good administration, with important preventive and deterrent effects, also in corruption cases.

Only the Public Prosecutors of the *Corte dei conti* can bring liability actions before its judges, actions against anyone allegedly found liable of misusing public resources, including politicians and central or local governments.

Complaints are the basis for opening any investigation, that could be delegated to the *Guardia di Finanza* (financial and tax police), the *Carabinieri* and the State Police, and consequent actions. Several public authorities have the duty to report to the *Corte dei conti*'s prosecutors any losses of public resources, including accountants and internal auditors and the National Anticorruption Authority which has a duty to report any alleged waste of public funds in public contracts to the *Corte dei conti*. Any other kind of notices, coming from politicians, citizens, whistle-blowers, press articles, anonymous letters could be qualified as a valid complaint.

The Public Prosecutor could ask for interim measures which may also be anticipatory in nature and which are, in principle, precautionary measures and may be taken before the case is brought (*ante causam* measures: mostly seizures of properties, asset guarantee measures) or during the proceedings. They may also be sought when the dispute is initiated.

It has to be noted that the Criminal Prosecutor has the duty to report any investigation or case, which allegedly caused a loss to public funds, to the *Corte dei conti*'s prosecutors. On the other side, in cases of alleged corruption or other criminal infringements, the Public Prosecutors at the *Corte dei conti* have the similar duty to report the notice to the Criminal Prosecutor, while maintaining the respective independence of investigation, confidentiality and powers to bring an action.

At the end of the pre-trial phase, carried out by the Prosecutor's Office, the Code provides for a trial phase before the judges of the Chamber (first instance and appeal).

The trial is conducted in accordance with the principle of due process of law and in compliance with the principles of publicity of hearings and full transparency as well as with the fundamental right to be heard of the parties.

#### ***4. Measures Taken to Promote Transparency and Accountability in the management of Public Finances, Including Through a System of Accounting and Auditing Standards and Related Oversight; 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***

The *Corte dei conti* has a privileged position in fighting against corruption as it has the powers of verifying public accounts, assessing regulatory compliance, ensuring high standards of financial integrity and government accountability through several mechanisms and tools, as it exerts a diachronic and continuous control over public resources.

As stated above, during *ex-ante* audits, the *Corte dei conti* should intercept any unlawful conduct while assessing the regularity and lawfulness of all administrative procedures and can ensure the most efficient use of public funds. Such preventive control also enhances the importance of the integrity of the actors involved and transparency.

Moreover, the Corte dei conti has the power to assess the effectiveness of internal controls which should ensure the efficient fulfilment of tendering procedures while safeguarding integrity-related goals and objectives (e.g. [I CONTROLLI INTERNI DEGLI ENTI LOCALI](#)).

Finally, it has also the power to do specific performance audits on any tendering procedure convened by, *inter alia*, the Government, Regions or local authorities.

At the beginning of each year, the *Corte dei conti* independently approves its [General Audit Plan](#), encompassing audit policies, strategies, methodologies, and criteria for Central Audit Chambers as well as indications for Regional Audit Chambers. Each Chamber independently outlines and approves its own audit plan.

The *Corte dei conti* delivers its annual audit plan to the Presidents of the Chamber of Deputies and the Senate, as well as to any audited bodies and, at regional level, to the Presidents of each Region and Regional Council. All these plans are published on the website of the *Corte dei conti*.

The annual audit activity plan specifies the audit issues that should be monitored during the year. It aims at: (a) Identifying the specific purpose of audits; (b) Defining their goals and how to achieve final results; (c) Establishing methodologies and criteria to be followed; (d) Fixing deadlines. Pursuant to the established standards and planning, usual reporting activities mainly consist of: (i) The Annual Report on the State Budget (excerpt from the 2019 Annual Report: [Agenda 2030 ed Ecorendiconto 2020](#)); (ii) The Report on the Coordination of the Public Finance ([2020 Public Finance Coordination Report](#)); (iii) The Four-monthly reports on the expenditure laws (*i.e.* costs deriving from any laws) ([Relazione quadrimestrale sulla tipologia delle leggi di spesa maggio-agosto2020](#)); (iv) Special hearings in which the *Corte dei conti* presents its opinion on the Government's economic and financial planning and on its financial bill ([Memoria sulla Nota di aggiornamento al DEF 2020](#)); and (v) Specific reports on regional and local financing; (vi) Reports on public labour cost ([Relazione sul costo del lavoro pubblico 2020](#)); (vii) Reports on the management of EU funds ([I rapporti finanziari con l'UE e l'utilizzo dei Fondi europei 2019](#)); (viii) Reports on the management of public bodies and entities; (ix) Annual Reports of regional Chambers and their regional reports on specific topics.

Moreover, the [Guidelines](#) concerning the proceedings for performance audits are published on the institutional website. These guidelines are issued by the Central Audit Chamber for Performance Audit on State Administrations and frequently updated (last update: 2018).

In addition, the Central Chamber for Local Authorities (in charge with the coordination of public finance) issues guidelines and related questionnaires (periodically updated) for the reporting of their activities by municipalities and other local entities.

These [Guidelines and questionnaires](#) are recognized as a fundamental tool for the collection of homogeneous and comparable data by internal Board of Auditors.

Besides, the use of big data in audit activities has been enhanced. The *Corte dei conti* consolidates all financial and accounting data from each public administration's IT system and other institutional sources into a single dataset with the goal of providing comparative evaluations.

The capability and the timeliness in carrying out even complex analyses of the data (cross-checks and comparisons between bodies, tables and dynamic charts), allows the Corte to analyse relations among quantities, indicators, parameters, etc.

In Italy, in compliance with the Digital Agenda for Europe provided by the EU digital strategy, a Digital Transformation Team led by an Extraordinary Commissioner for the implementation of the Digital Agenda has been set up. Therefore, on December 10, 2018, the *Corte dei conti* signed a [Protocol Agreement](#) with the Italian Transformation Digital Team with the aim of increasing Public Administration's effectiveness and efficiency. The scope of this Protocol Agreement is to provide more efficient services for citizens, increase openness, transparency and control over other institutions of the Italian Public Administration, supply more accurate data.

The synergy between the *Corte dei conti* and the Italian Transformation Digital Team aims at establishing the following objectives: (i) Monitoring and supporting the achievement of targets set by the "Three-Year Plan for Information and Communications Technology in the Public Administration;" (ii) Developing business metrics with the objective of tracking Italian Public Administration's performances and to identify the *Corte dei conti*'s consistency in performing innovative ICT projects; (iii) Supporting the diffusion of quality management procedures to drive consistency, foster performances and save resources.

**5. Measures Taken to Ensure That the Audited Entities Respond to the Findings of the Audit Reports, Implement the Recommendations of the Supreme Audit Institutions and Take Appropriate Corrective Action, Including Criminal Prosecution, to Ensure the Proper Management of Public Affairs and Public Property**

With reference to *ex-ante* audits, the audited measures become effective and entry into force only after the *Corte dei conti*'s 'visa' clearance has been issued; if the *Corte dei conti* has declared a measure contained in a Government initiative to be unlawful and has refused its clearance, the government should change it or has to issue a resolution requesting the *Corte dei conti* to "clear" the unlawful measure; this request obliges the Corte to issue a "qualified clearance" to such measure. Subsequently, the *Corte dei conti* must notify Parliament, within 15 days, the measures which have been 'cleared' upon the request of the government. It is therefore up to the Parliament to take the 'political' decision whether to ratify the government's measure that the *Corte dei conti* has not cleared and declared unlawful. The measures following under the above compliance audit mechanism are listed in Article 3 of [Law no. 20/1994](#).

Having regard to performance audits, the *Corte dei conti* has the duty to circulate draft documents with evaluations, observations, and recommendations. The auditees have the right to respond to all findings before the final report is published.

To support the adversarial principle, the *Corte dei conti*: (i) informs auditees about its annual audit plan and provides them with information about subjects, criteria, proceedings, planning and deadline of audits; (ii) has a continuous and constructive interaction and information flow with auditees and directors of internal control offices; (iii) publishes its final reports and presents its observations in the context of a public debate held during a public hearing.

Moreover, the *Corte dei conti* has to carry out an effective follow-up mechanism and ensures that auditees responded to its findings and recommendations. Accordingly, the auditees may implement these recommendations to address issues in the management of public finances and to improve it.

The auditees should inform the *Corte dei conti* about any corrective actions taken.

This type of audit has the purpose of underpinning the political scrutiny of audited government departments and to propose corrective measures with the aim of ensuring a reliable and cost-effective management.

Furthermore, the Chamber or judge in charge of the audit, should inform the competent Public Prosecutor on any facts and behaviours which, in his understanding, might cause an alleged damage to public finances.

**6. *Measures Taken to Promote Integrity and Honesty through the Application of Codes of Conduct in the Supreme Audit Institutions and in Particular Measures for Aligning These Codes of Conduct with the Code of Ethics Promulgated by the International Organization of Supreme Audit Institutions***

Since the *Corte dei conti* is primarily composed by judges, some fundamental principles are directly stated in the [Italian Constitution](#), namely its status of independence as a specialized judge (Article 108), the duty of loyalty to the Italian Republic of its components, with the commitment to fulfil their duties “with discipline and honor” (Article 54), the special ban for judges to associate freely in political parties (Article 98).

The legal basis of the “code of conduct” of the *Corte dei conti* is [legislative decree no. 165/2001 \(Article 54\)](#), pursuant to which each professional association of judges should adopt its «ethical code». [The code in force at the Corte dei conti](#) has been approved by the professional national Association of the Judges of the *Corte dei conti* on January 23, 2006, and it consists of 13 articles. It establishes general rules about autonomy and independence and fundamental principles of dignity, fairness, impartiality, diligence (Articles 1-3). Specific rules regarding the conduct in auditing are provided by Article 12. Among them, for instance, there is the commitment to confidentiality for discussions in deliberation rooms; moreover, it is stated that “*the judge neither solicits nor receives informally information on the cases he/she has dealt with*” and that in performing audit activities he/she “*always cares about the protection of public finance and to grant proper and lawful administrative proceedings.*”

With reference to the five fundamental principles stated in ISSAI 130 (integrity; independence and objectivity; competence; professional behaviour; confidentiality and transparency), some further improvement could still be achieved for transparency, while a full compliance is already reached for the other principles.

Moreover, an Ethical code is in force for the staff: the *Corte dei conti* “[Employees’ code of conduct](#)” has been issued by the President of the *Corte dei conti* (regulation of November 5, 2013) and its contents and provisions substantially reflect the ones established for Italian civil servants by Presidential Decree of April 16, 2013, no. 62.

The integrity policies of the *Corte dei conti* are not limited to the Codes of ethics and conducts, but also include an [anticorruption plan](#), implemented throughout an *ad hoc* framework for its enforceability both at the regional and central level, and its whistle-blowing line to confidentially submit integrity complaints.

**7. *Measures to Increase Trust in Supreme Audit Institutions, Anti-Corruption Bodies and Governmental and Public Institutions as a Whole***

The key of the *Corte dei conti* to increase trust in its activities and the entire system of public authorities under its audit supervisions is “*opening the doors*”, publishing reports based on

carefully selected information and using multiple communication channels (media, Parliament, etc.).

All the reports of the *Corte dei conti* are published on its website. The website provides free access to all decisions taken in all the audit and judicial cases, at regional and central level via a daily updated and searchable database.

The National and Regional Ceremonies for the [Opening of the Judicial Year](#) and the Certification of the Annual Report represent the most important events to disseminate information and data regarding the functions and activities of the *Corte dei conti*. They are broadcasted and reported on the news.

To promote the Culture of Legality in the next generations, a [Memorandum of Understanding between the Corte dei Conti and the Ministry of Education University and Research](#) has been signed and several initiatives have been developed. The MoU has the aim of providing schools with training activities (e.g., the participation to public hearings and ceremonies) and projects to disseminate the principle of legality and its corollaries (e.g., the creation of a competition among high schools regarding legality and specific awards).

Furthermore, the *Corte dei conti* offers training programs for outstanding new law graduates. High-achieving law graduates may opt to follow a combined theoretical and practical program at the *Corte dei conti* for a one-time period not to exceed 18 months.

Additionally, [the library of the Corte dei conti](#) is publicly available and a service for on-line reference has been enhanced (Chiedi al Bibliotec@rio).

The *Corte dei conti* is currently involved in many activities and seminars organized to promote culture, the protection of the Italian cultural heritage and the rule of law.

***8. Measures Taken to Build and Strengthen Relations Between National Legislatures and Supreme Audit Institutions, and to Encourage National Legislatures to Be Aware of the Findings of Supreme Audit Institutions so That They May Be Taken into Account When Exercising Parliamentary Functions***

The *Corte dei conti* directly reports to Parliament its audit results on Government activities. Findings, observations and recommendations included in these reports usually receive due attention by Parliament's members and committees.

Relationships and exchanges between the *Corte dei conti* and parliamentary committees of the Chamber of Deputies and the Senate are frequent and constant; parliamentary hearings represent the most used tool in this context.

***9. Measures Taken to Strengthen the National, Regional and International Coordination and Cooperation Among the Bodies Involved in the Prevention of and Fight Against Corruption***

At the international and at the regional level, the *Corte dei conti* has gained a recognized active role in the promotion of common efforts for the prevention and fight against corruption.

The *Corte dei conti* is active in dedicated teams, task forces and groups organized at international through INTOSAI, UNODC, G20 and is engaged in bilateral activities (with other SAIs). In 2019, for the first time, actively participated to the VIII COSP held in Abu Dhabi.

At European level the *Corte dei conti* usually collaborates with the European Court of Auditors and OLAF in antifraud and audit activities, through the access to its dedicated information system (IMS), and actively participates to EUROSAI's initiatives relating to integrity.

A [cooperation arrangement](#) between the *Corte dei conti* and the European Anti-Fraud Office (OLAF) has been signed to strengthen efforts to fight against fraud. The agreement foresees the exchange of information and data, mutual assistance during investigations and the sharing of strategic analysis. In this regard, the *Corte dei conti* is an active member of the COLAF (National Committee for the fight against fraud in the European Union) which is composed also of representatives of the *Guardia di Finanza* and the Ministry of Economy and Finance.

Moreover, a training project funded by the European Commission within the Hercules III Programme and involving OLAF, the Criminal Courts and the Courts of Auditors of several European countries (France, Greece, Italy, Portugal and Spain) will take place in 2021.

It has to be noted that the *Corte dei conti* acted as reviewer of the “Handbook of Good Practices to fight corruption” to be issued by the [Specialized Working Group on the Fight Against Transnational Corruption \(GTCT\)](#) of OLACEFS (*Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores*).

\*\*\*

In order to be able to tackle corruption as a transnational phenomenon, the anti-corruption agencies need to coordinate their efforts and harmonize their legislation, as recommended by the UNCAC.

To this end, ANAC is engaged internationally through its participation to different anticorruption and transparency fora, such as UNODC, G20, G7, OECD, OSCE, Council of Europe (and GRECO), the European Union, the World Bank as well as Open Government Partnership: it participates – in a technical capacity – in several governmental delegations within these international organizations; and it is engaged in bilateral activities (with Governments and other peer foreign authorities).

In addition, the Authority promotes the sharing and exchange of information, data, methodologies and anti-corruption practices with counterpart authorities in other States.

Numerous countries, through diplomatic channels or direct contacts, have been contacting ANAC for information about its regulatory and supervising powers and effective practices in the area of transparency, anticorruption measures and public procurement. ANAC has been invited to bring its experience all over the world and engaged in multiple forms of cooperation and technical assistance.

The Authority was one of the promoters of the NCPA Network, a network of national corruption prevention authorities, set up - on the initiative of Italy, France and Croatia - on 18 October 2018 in Šibenik, during a plenary session of the GrECO. The Declaration, initially signed by sixteen authorities (fifteen member states of the Council of Europe, plus one from an African country), now features a rich and articulated membership of twenty-five national agencies, including one member with observer status (<https://www.coe.it/en/web/corruption/ncpa/members>).

The NCPA network aims at combining the efforts of multiple institutions to improve the systematic collection, management and exchange of information between Anti-Corruption Authorities; supports members in capacity building and promoting operational independence; recognize and promote existing international standards for the prevention of corruption; stimulates and collaborate with other regional initiatives for the promotion of integrity. The NCPA, technically and logistically supported by the Secretariat of the Council of Europe, has launched several projects, followed by one or more members of the network (on issues such as the perception of corruption in relation to the prevention of corruption; the mapping of anti-corruption agencies at international level; small facilitation payments to facilitate transparency in the legislative process): some of these projects have already produced concrete working tools (in particular see the Technical Guide on codes of conduct, created thanks to the work of ANAC, <https://rm.coe.int/technical-guide-to-corruption-prevention-instruments/168098d06a>).

ANAC is also a co-founder of the "Network of European authorities for integrity and whistleblowing" (NEIWA) that was established in May 2019 in The Hague. The members of NEIWA are 'competent authorities' as meant by the European Union Directive 2019/1937 on the protection of persons who report breaches of Union law : state authorities that protect and advice whistleblowers assure the follow-up of the reporting and/or, for some of them, lead investigation on the reports they receive. NEIWA strives to involve all competent authorities from the EU (current and future) to participate in the network.

Through the coordinated commitment of its members, NEIWA aims to contribute to the national and European debates by using all the options offered by the EU Directive. Its objective is the establishment of an effective regime for the protection of whistleblowers and, where appropriate, for the monitoring of reports, and/or the investigation of the report in particular by implementing the highest standards foreseen by the Directive, in each of the member States of the European Union.

#### ***10. Measures Taken to Improve the Exchange of Information Between Anti-Corruption Bodies, Supreme Audit Institutions and Other Governmental Bodies Operating in the Field of Combating Corruption, Including for Consultative Purposes***

At the national level, the General Prosecution Office of the *Corte dei conti* entered into cooperation agreements, including qualified training programs, with the police Forces most frequently involved in investigations about corruption facts: the *Guardia di Finanza* ([Protocollo d'intesa Corte dei conti e Guardia di Finanza](#)); the *Carabinieri* and the *Polizia di Stato*. Moreover, several Regional Prosecution Offices entered into cooperation agreements with local Criminal Prosecution Offices with the aim of improving and intensifying the mutual exchange of information and better coordinating investigation on facts of common interest.

[The Corte dei conti entered into a Memorandum of Understanding with the National Anti-Corruption Authority \(ANAC\)](#) with the aim of strengthening collaboration, within the scope of their respective functions, regarding prevention and fight against corruption, and in order to identify common areas of cooperation. In the case at stake, the collaboration is therefore two-ways: (a) If ANAC ascertains that from the implementation of public contracts derives prejudice to the public interest, the documents and remarks are transmitted to the General Prosecutor of the *Corte dei conti*, and (b) the *Corte dei conti* provides ANAC with data on jurisdictional proceedings within the limits of its mandate and internal procedures.

The *Corte dei conti* and ANAC take also part to the Inter-institutional negotiation table to coordinate anticorruption activities which has been set up at the Foreign Ministry's

Directorate General for Global Affairs (DGMO). The specific themes addressed are transparency and integrity in developing infrastructure; overcoming the perception indexes in measuring corruption; protecting whistleblowers. The administrations and agencies concerned discuss Italy's engagement in global anticorruption strategies, with a special focus on the activities of the G20 and the OECD.

\*\*\*

With regard to the national and regional level, as part of its institutional competences, ANAC has intended to promote and enrich the existing network of relationships, both institutional and with civil society, through new and important collaborations with State institutions, universities and nationally recognized associations.

This is demonstrated by the 181 Memoranda of Understanding signed since 2015 with many institutional entities, public prosecutors, police forces, universities, representative organizations of civil society, in order to exchange information and promote a culture of legality.

These agreements focus, *inter alia*, on sharing and supplementing information; on supervision, specifically in relation to preventing corruption, on spreading a culture of legality and transparency throughout public bodies and business, including by devising training initiatives; and on collaborative supervision for the purpose of preventive control over public tender documents.

The relationship with the interlocutors of ANAC - administrations and the officials responsible for preventing corruption in each public administration (RPCTs) - has been set up with the aim of assisting them in the implementation of the anticorruption legislation.

The RPCT Forum is a collaborative digital service that allows the RPCTs to:

- (i) Compare and share experiences, methodologies, good practices;
- (ii) Support the development of a national network / community of professionals in the prevention of corruption and transparency. So far, annual meetings were organized, with at least 300 participants each year, in which the RPCTs were the protagonists, collectively debating the problems they encounter daily.

### ***11. Measures Taken to Promote Transparency Including by Publishing Findings of Both the Anti-Corruption Bodies and the Supreme Audit Institutions***

In order to promote transparency, the *Corte dei conti* implemented the project “*OPENCDC*” (<https://www.corteconti.it/Home/Servizi/CruscottiOpenCdc>) aimed at making available to everyone – citizens, stakeholders, institutions and other bodies – data contained into the reports that the *Corte dei conti* produces in the performance of its institutional audit functions or reported in its public finance reports, according to the “Open Government” principles of transparency, participation and accountability. These data are published in open format. The project started with two “dashboards” which consent to research, explore and download data contained in reports on the State finance and on the entities/undertakings owned or participated by municipalities controlled by the *Corte dei conti*.

As reported above, on the *Corte dei conti* website there is an accessible updated and searchable database containing all its decisions, taken in any audit and judicial cases, both at regional and central level.

The *Corte dei conti* has also an Office for the Digest of case-law ([\*Servizio del massimario\*](#)). The role of this office within the *Corte dei conti* is to write one or two short phrases that contain a brief description of the legal dispute in a case or of the matters analysed by audit chambers and summarize the legal principles asserted in a decision. The summaries written by the Office are compiled in the legal journal of the *Corte dei conti* ([\*Rivista della Corte dei conti\*](#)), which is published monthly and is also available in digital format.

\*\*\*

ANAC prepares and address to the Government and Parliament an annual report (referred to in Article 1, paragraph 2, of Law No 190 of 6 November 2012 as amended by Article 19, paragraph 5-ter of the Decree-Law of 24 June 2014 , n.90, converted, with modifications, by the law of 11 August 2014, no.114), on the activity carried out. The report is published on ANAC website.

<http://www.anticorruzione.it/portal/public/classic/Attivitadocumentazione/Pubblicazioni/RelazioneParlamento>

#### *Open data portal*

Through this portal it is possible to access all data on anti-corruption, transparency and public contracts managed by ANAC as part of its mandate. The available data can be consulted and downloaded through the appropriate subsections; in particular, in the "Analytics" section there is a dashboard for browsing and analyzing data on public contracts, while in the "Dataset" section there is a series of freely downloadable JSON, CSV and XML open format files.

The following data are published:

RPCT: list of the officials responsible for Corruption Prevention and Transparency;

In-House: list of administrations and contracting entities that operate through direct assignments to their in-house companies (Article 192 of Legislative Decree No. 50/2016);

Law 190/2012: list of communications received and processed pursuant to art. 1, paragraph 32, of Law 190/2012;

Register of Arbitrators: register of arbitrators of the Arbitration Chamber;

Dataset: list of Open Data datasets published by the Authority;

Analytics: dashboard on public contracts for works, services and supplies.

The data are updated weekly unless otherwise indicated in the respective sections.

#### *Project NOP*

The project "Measurement of the risk of corruption at a territorial level and promotion of transparency" is funded by the National Operational Program "Governance and Institutional Capacity 2014-2020" and aims to build and make available a set of indicators of possible corruption as well as to assess the level of effectiveness of the anti-corruption measures implemented by the various administrations (so-called contrast indicators).

Thanks to the enhancement and integration of different administrative databases the project aims to:

- develop a reference methodology to measure the risk of corruption, which does not exist at the moment, to be shared with the other European countries;
- provide an analytical quantification of corruption and law enforcement risk indicators by sectors and categories of administrations;
- refine and regularly update the territorial summary indicators.

Anac also intends to create an inter-institutional collaboration networks to ensure transparency in every sector of the Italian administration. The intervention is part of the Memorandum of Understanding, dated November 2017, between the Authority and the Department for Cohesion Policies, the Agency for Territorial Cohesion, ISTAT, the Ministry of Economy and Finance, the Ministry of the Interior and the Ministry of Justice.

The Memorandum guarantees the availability of data and information for the construction of the system of indicators to contrast illegality in public administrations.

\* \*

\*

External reports on the operation of the Italian supreme audit institution:

[Budgeting and Public Expenditures in OECD Countries 2019;](#)

[Public Audit in the European Union 2019 Edition.](#)