

IMPLEMENTATION OF THE NATIONAL ANTI-CORRUPTION PROGRAM

2021.03.24

Measures taken to implement the relevant provisions of the Convention and to facilitate the implementation of Resolution 8/13		
1	Measures to promote the independence of the supreme audit institution in accordance with the basic principles of the legal system;	The objectives of legal reform, ensuring the independence of the State Audit Office, and improving the system of the State Audit Office are being implemented in stages. Effectively implemented the "Implementation of steps related to drafting a new version of the Law on State Audit and submitting it to lawmakers" and the "Law on State Audit" (revised version) was approved and came into force on June 1, 2020. The main purpose of the Law on Public Audit is to establish a legal basis for the independent implementation of public finance and budget control, and for the proper planning, reporting, use and disbursement of public property, including taxes and non-tax revenues and the use of natural resources and the law consists of 6 chapters, 43 articles and 225 sections.
2	Measures to implement policies to work effectively in accordance with the principles and standards formulated by the IOSAI (International Organization of Supreme Audit Institutions),	The purpose of public auditing standards is to clarify the basic concepts and principles of auditing, ensure transparency and quality, report on audits, and strengthen consumer confidence in the results. MNS6817: 2020 / IAS 100 Basic Principles of Public Auditing "The basic principles related to the general and audit process to be followed, regardless of the type of audit, are defined in the public audit. MNS6817: 2020 / IAS 130 Code of Conduct "Reflects the ethical values and principles to be followed as a basis for the conduct of public audit bodies and employees. MNS6817: 2020 / IAS 140 Quality Control of the Supreme Audit Institution "The Supreme Audit Institution reflects the principle that an appropriate quality control system for the audit process should be established and implemented. MNS6817: 2020 / IAS 200 Basic Principles of Financial Auditing "The fundamental principles of auditing financial statements are defined. MNS6817: 2020 / IAS 300 Basic Principles of Performance Audit "The fundamental principles to be followed in performing a performance audit are defined. MNS6817: 2020 / IAS 400 Basic Principles of Compliance Audit "The basic principles to be followed in conformity auditing are defined. MNS6817: 2020 / IAS 3000 Performance Audit "Standards and guidelines based on the fundamental principles of performance audit. MNS6817: 2020 / IAS 4000 Compliance Audit "Standards and guidelines based on the fundamental principles of compliance audit. The State Audit Office Approved the "State Audit MNS6817: 2020" standard in accordance with the auditing policies, methodologies, commonly used standards and guidelines approved by the International Organization of Supreme Audit Institutions and accepted by member countries.
3	Measures taken to ensure transparency and accountability of fiscal management;	The State Audit Office of Mongolia has audited the implementation of the Glass Account Law in its annual action plan to ensure its implementation. The consolidated audit report was approved, submitted to the Standing Committee on Budget, the Cabinet of Ministers, and the Ministry of Finance, and made public. During the audit planning, 3 recommendations were made to the NMU and 3 recommendations were made to the Minister of Finance to analyze whether the glass account information is understandable to the public. Within the framework of this audit, a presentation on the 5-year audit report was prepared and submitted to the Speaker of the Parliament and discussed by the Parliament's Standing Committee on Budget. The State Audit Office's audit of the implementation of the Glass Account Law shows that there is a tendency to

		improve the system of rational and transparent budget and finance.	
4	Measures to study and promote relevant financial and accounting documents and procedures in order to determine the effectiveness of anti-corruption measures;	An online meeting was held for the leading auditors and managers of the State Audit Office in the provinces and the capital city, and they were instructed to read the relevant laws, rules and regulations on compliance with ethical standards, avoidance of conflicts of interest and prevention of crimes and violations and to submit their signatures. Training and discussion materials were prepared for all employees of the State Audit Office in the provinces and the capital city on the draft Code of Conduct and procedures for declaration of influence to be followed by the staff of the State Audit Office, and trainings and discussions were organized. As for the State Audit Office, newly approved renewed rules and regulations are advertised to the public, and citizens and organizations are provided with free information on the website audit.mn.	
5	Measures to respond to the disclosure of the auditor's audit report, implement the recommendations of the supreme audit institution, and take appropriate action, including measures aimed at criminal prosecution, public relations and proper management of public property;	The audit was conducted in accordance with the "Procedure for Auditing Financial Statements by the State Audit Office", International Standards on Auditing, and International Standards of the Supreme Audit Institution at each stage of the audit. The audit revealed a total of 227.0 billion MNT of errors and violations, 132.5 billion MNT of errors were corrected during the audit, 3 payment acts of 0.01 billion MNT were identified, 10 formal requirements of 0.2 billion MNT and 63 recommendations to eliminate and not repeat violations were submitted.	
6	Measures involving the country's supreme audit institutions and internal audit bodies as part of the second cycle of the UN Convention against Corruption;	Within the second cycle of the mechanism to monitor the implementation of the Anti-Corruption Convention, the National Anti-Corruption Program approved by the Parliament of Mongolia in 2016 and the State Audit Office have developed and implemented an action plan to implement the 2021 Anti-Corruption Law.	
7	Measures taken to increase confidence in the supreme audit institution, anti-corruption body, government and public organizations as a whole;	The financial statements are being audited based on written comments and requests from citizens. In addition, large national companies and the "National Olympic Committee" are alert to issues related to the audit of the financial statements of citizens related to the Glass Account budget, as the Glass account information is disclosed to the public, and are careful to provide accurate information to citizens. In addition to scheduled audits, performing audits that are included in the audit plan as a risk or necessity supports the public interest despite increasing the audit workload.	
8	Measures taken to strengthen relations and cooperation of organizations with national, regional and international organizations in the field of prevention and combating corruption;	In 2017-2020, a total of 23 anti-corruption initiatives were organized within the National Audit Office, including 13 implemented by all levels of government included in the action plan for the implementation of the National Anti-Corruption Program, 10 implemented jointly with other organizations and by the National Audit Office alone. Despite the failure of the SAO to implement some of its foreign relations and cooperation objectives due to the global pandemic, INTOSAI and its partner SAIs have maintained some progress without losing the good practices and traditions of cooperation. We exchanged good experience and information with the Russian Chamber of Accounts on the operation of the oil refinery and its audit by the State Audit Office. In addition, the Ambassador Extraordinary and Plenipotentiary of the Russian Federation to Mongolia I.K.Azizov handed over an official letter from the Chairman of the Russian Chamber of Accounts to Mongolia and reached a consensus on further cooperation.	
9	Measures taken to improve the exchange of information between anti-corruption organizations, supreme audit institutions and other government agencies working in the field of anti-corruption;	The revised version of the Law on Public Audit legitimizes the auditor's right to information, and provides an audit of the platforms of participants in parliamentary and local elections. It also cooperated by exchanging information with relevant government agencies to set maximum election expenses and hold candidates accountable for violating the law.	
10	Measures taken to promote transparency by publishing the findings of anti-corruption bodies and supreme audit institutions;	The State Audit Office is making the audit report available to the public on its official website.	

**Court and other cases, available statistics**

11	Court and other cases, available statistics	The State Audit Office performed 3,825 financial statements, 160 performance audits, and 156 compliance audits, for a total of 4,141 audits, detected MNT 12.8 trillion in errors and corrected MNT 4.6 trillion in errors and violations, and decided to rectify the breach and referred the matter to law enforcement.	
12	Reports prepared by the supreme audit institution, the national legislature and the anti-corruption body; Activity reports of supreme audit institutions	The State Audit Office submits its annual report to the Parliament within the first quarter. In 2021, The State Audit Office is working to develop an integrated information system to enable the auditor and related organizations to make informed selections of information required for audits, to improve efficiency, and to create intelligent reporting systems for analysis.	
Information requested from States Parties concerning the role of national parliaments and other legislatures in preventing and combating all forms of corruption (UN Convention against Corruption 8/14) to support the implementation of Resolution 8/14 Describe the activities / measures taken. (It can be written in the form of citations or summaries, and you can write down the actions you plan to take in the relevant period.)			
13	Measures taken by the Parliament and other legislative bodies to prevent and combat corruption, to support the role and participation of the bodies responsible for monitoring and oversight, and to strengthen their capacity;		
14	Measures taken by national parliaments or other legislatures to identify and implement legislation and other measures that may be necessary for the implementation of the Convention, and to address relevant recommendations from the UN Convention against Corruption;		
15	Strengthen inter-parliamentary dialogue and cooperation, including through coordination with the Parliamentary Union and similar bodies, and encourage the exchange of best practices in legislation and anti-corruption oversight, and implement measures to implement these good practices in domestic law. think about;		
16	Recognize the important role of parliaments and other legislatures in strengthening the implementation of the Convention, promote transparency in order to effectively prevent and combat corruption in all its forms, and implement fiscal management and budget control in accordance with Chapter V of the Convention. , criminal liability for corruption and facilitation of property recovery;		
17	Measures taken in the run-up to the 2021 Special Session of the General Anti-Corruption General Assembly to increase the role of parliaments and other legislatures in preventing and combating all forms of corruption among States Parties, while respecting the independence of the legislature;		
18	Any good practices related to the role of parliament and other legislatures in preventing and combating corruption.		
<b>Include examples of the implementation of these measures, including relevant courts and other cases and available statistics.</b>			
19	A report on efforts to implement the Convention by the national parliament or other legislature;		
20	A report on the best practices of the legislature or external observers in the role of the national parliament or other		

	legislatures in preventing and combating corruption.		
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