



**1 e 2 - Role of Portuguese Audit Court (Tribunal de Contas) 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)**

The Audit Court has the mission of supervising the legality and regularity of public revenues and expenditures, giving an opinion and certifying the General State Account and Accounts of the Autonomous Regions of Azores and Madeira, assessing public financial management, assessing financial responsibilities and contributing to the sustainable and higher quality development of public finances, given the growing demands associated with greater accountability for legality, regularity and good management.

Thus, the Court has considered the strengthening of fraud and corruption prevention systems, as well as financial mismanagement, to be of great importance, while ensuring a greater focus on ethics, integrity, transparency, as well as controlling conflicts of interest. In this context, the risks related to the realization of major infrastructure projects, as well as those associated with the uncertainties that persist around the financial sector, deserve special attention.

One aspect that has assumed particular importance for the Court is naturally related to the exercise of the control function over public finances in the context of enormous pressure caused by the reactive measures to the Covid-19 pandemic. In this regard, it is important to highlight:

- Adoption of exceptional measures and assumptions for the practice of acts with financial repercussions, namely, alteration of requirements and limits for the realization of expenses and debt contracting, accelerated contracting procedures, including in public procurement, exemption from tutelary authorizations and easing of controls;



- Creation of subsidy and support measures for individuals and companies, in the areas of social security and economics, namely the lay-off and the simplified lay-off;
- Exceptional financial support;
- Possibility of anticipating payments from European funds;
- “Visa” exemption in contracts related to the response to Covid 19;
- Extension of deadlines for presentation of accounts;
- Financial thresholds for subjecting contracts to prior inspection;
- Generalized non-face-to-face work regime, requiring changes in working methods.

Another aspect on which the Court has focused its action is that of new information technologies, recognizing that, although facilitators, they carry new and relevant risks, both in terms of impact on society in general and on the level of public finances, namely in terms of regarding the control and auditing of the reliability of the systems, data integrity, information security, as well as the means of preventing, detecting and defending possible cyber attacks.

The Court is also monitoring the process of developing the National Strategy to Combat Corruption (which is currently being defined by the Government of Portugal), particularly in the areas of the adoption of “Public Compliance” programs; the reinforcement of the Risk Prevention Plans; whistleblowing policies; as well as the importance of internal control bodies in this fight.

The Court will also carry out strict monitoring and control over the implementation of European financial support programs, including in terms of preventing the risks of fraud and corruption.

The court adopted recently a new code of ethics (<https://www.tcontas.pt/pt-pt/Transparencia/carta-etica/Documents/Carta-Etica.pdf>), including concrete ethics



measures for Judges ([https://www.tcontas.pt/pt-pt/Transparencia/codigo-conduta-juizes/Documents/codigo\\_conduta\\_juizes.pdf](https://www.tcontas.pt/pt-pt/Transparencia/codigo-conduta-juizes/Documents/codigo_conduta_juizes.pdf)) and for workers ([https://www.tcontas.pt/pt-pt/Transparencia/codigo-conduta-servicos-apoio/Documents/codigo\\_conduta\\_servicos\\_apoio.pdf](https://www.tcontas.pt/pt-pt/Transparencia/codigo-conduta-servicos-apoio/Documents/codigo_conduta_servicos_apoio.pdf)).



**2 e 3 - Role of portuguese Council for the Prevention of Corruption (Conselho de Prevenção da Corrupção - CPC) in the prevention of and fight against corruption (under resolution 8/14 of the Conference of the States Parties to the United nations Convention against Corruption)**

**a) – Projects in the field of prevention of corruption and related offenses is public services and public management**

Portugal created in 2008 the Council for the Prevention of Corruption (<http://www.cpc.tcontas.pt/>) by the Law 54/2008, of 4 of September – <https://dre.pt/application/dir/pdf1sdip/2008/09/17100/0618906190.PDF>), with the specific function of prevention of corruption in public sector and public management. The Council is an independent administrative institution with a nationwide mandate for the prevention of corruption and related infractions.

The Council has been establishing several recommendations (<http://www.cpc.tcontas.pt/recomendacoes.html>) for public managers towards the definition of preventive strategies of identification of risks of corruption and related crimes, and adoption of control and preventive measures in order to reduce those risks. These recommendations include specific areas, as public procurement and conflict of interests.

The recommendations are:

- Risk management plans for corruption and related offenses (Recommendation of 1 July 2009 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20090701.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20090701.pdf))



- Advertising of prevention plans for corruption and related offenses (Recommendation of 7 April 2010 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_001\\_2010.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_001_2010.pdf))
- Risk prevention plans in the tax area (Recommendation of 6 July 2011 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20110706.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20110706.pdf))
- Prevention of risks associated with privatization processes (Recommendation of 14 September 2011 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20110914.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20110914.pdf))
- Management of conflicts of interest in the public sector (Recommendation of 7 November 2012 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_conflitos\\_interesse.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_conflitos_interesse.pdf))
- Prevention of corruption risks in public procurement (Recommendation of 7 January 2015 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20150107.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20150107.pdf))
- Plans to prevent corruption risks and related offenses (Recommendation of 1 July 2015 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20150701\\_2.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20150701_2.pdf))
- Combating money laundering (Recommendation of 1 July 2015 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20150701\\_1.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20150701_1.pdf))



- Permeability of the law to risks of fraud, corruption and related offenses (Recommendation of 4 May 2017 – [http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20170504\\_1.pdf](http://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20170504_1.pdf))
- Prevention of corruption risks in public procurement (Recommendation of 2 October 2019 – [https://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20191002.pdf](https://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20191002.pdf))
- Management and prevention of conflict of interests in public sector (Recommendation of 8 January 2020 – [https://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_cpc\\_20200108.pdf](https://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_cpc_20200108.pdf))
- Prevention of risks of corruption and related offenses within the scope of response to the Covid-19 pandemic outbreak (Recommendation of 6 may 2020 – [https://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao\\_covid-19.pdf](https://www.cpc.tcontas.pt/documentos/recomendacoes/recomendacao_covid-19.pdf))

According to these recommendations, each public service or department must identify possible risks of corruption and related offenses associated to the functions that are developed and, for each risk, define and adopt adequate control and preventive measures.

Since December 2009 about 1300 public entities produced and adopted their own instruments to prevent risks of corruption and related offenses associated to their functions - [http://www.cpc.tcontas.pt/planos\\_prevencao.html](http://www.cpc.tcontas.pt/planos_prevencao.html). This number includes the bigger public entities. Most of them, according to the same recommendations, have their preventive instruments in their websites, as a way to increase public transparency.



According to the same CPC recommendations, these instruments for the prevention of risks of corruption and related offenses, mostly the effectiveness and efficiency of the adopted preventive measures, must be evaluated at least once a year. Most of the public entities that adopt these instruments for the prevention of risks are proceeding according to the recommendations.

The Council adopted a methodology that includes a monthly visit in a public entity (pedagogical visit) to evaluate the difficulties on the process of identification concrete corruption or related offenses risks and correspondent preventive measures, and to help public services in this field.

The Council for the Prevention of Corruption also provides training on ethics and integrity, best practices in public services and management and prevention of corruption risks in public services, including methodologies to prepare instruments for the managing and prevention of corruption and related offenses risks.

#### **b) – Projects in the field of education**

The Council for the Prevention of Corruption is also developing some projects in the field of education, for teachers, adults and students (aged 6-18). These projects (<https://www.cpc.tcontas.pt/projetos.html>) aim to raise awareness of the causes and consequences of corruption, and support the development of skills and values for the fight against it.

The Council provides training to teachers, school staff and students' parents to clarify concepts related to corruption and bribery, and to

help them think about their role in upholding public integrity and reflect on corruption's impact on the social, economic and political development of society.

The CPC uses a series of contests for students to increase their awareness of and support their engagement in fighting corruption. One of the contests is “Images against corruption” (Imagens contra a Corrupção – [https://www.cpc.tcontas.pt/projetos/icc/edicoes\\_anteriores.html](https://www.cpc.tcontas.pt/projetos/icc/edicoes_anteriores.html)). Students discuss issues related to fraud, corruption and bribery under the guidance of their teachers, and produce outputs showing the lessons they learned. The best student works are selected by a national jury, and awarded a prize.

Another project is “To prevent is better” (Mais Vale Prevenir – [https://www.cpc.tcontas.pt/projetos/mvp/projeto\\_mvp.html](https://www.cpc.tcontas.pt/projetos/mvp/projeto_mvp.html)). Each year, the CPC partners with schools in providing training to school staff on the impacts of corruption on societies, and encourages them to help young students develop knowledge and skills. Guided by their teachers, students read different kinds of texts and discuss everyday life situations related to corruption. They are then asked to produce outputs demonstrating what they have learned and understood about issues related to fraud, bribery and corruption. A national jury selects the final products and the best ones are awarded.

Since 2018, the Council has developed the CPC-Science Prize (Prémio CPC-Ciência – [https://www.cpc.tcontas.pt/projetos/cpc\\_ciencia/cpc\\_ciencia.html](https://www.cpc.tcontas.pt/projetos/cpc_ciencia/cpc_ciencia.html)), within the scope of teaching and research in Higher Education, with the aim of stimulating knowledge of the corruptive phenomenon, namely in the





fields of ethics, integrity, transparency, management and risk prevention.

Finally, the Council for the Prevention of Corruption recently created a campaign through social networks focused on civil society and on reinforcing Integrity and Transparency as factors that prevent fraud and corruption in public life (<https://www.facebook.com/ConselhodePrevencaodaCorrupcao/photos/a.1453533144878367/2985633498334983/>).