

Reference: CU 2020/417(A)/DTA/CEB

The United Nations Office on Drugs and Crime (UNODC) presents its compliments to the [[[AddressLine1]]] [[[ToUNOV]]] and has the honour to draw the attention of the Government to resolutions 8/8, 8/13 and 8/14 of the Conference of the States Parties to the United Nations Convention against Corruption and to the relevant recommendations of the Open-ended Intergovernmental Working Group on the Prevention of Corruption, established by the Conference in its resolution 3/2, entitled “Preventive Measures”.

In its resolution 8/8, entitled “Follow-up to the Marrakech declaration on the prevention of corruption”, the Conference decided that the Working Group 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.

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 decided that the Working Group should include, as a topic for discussion, strengthening the role of supreme audit institutions in the prevention of and fight against corruption.

In its resolution 8/14, entitled “Promoting good practices in relation to the role of national parliaments and other legislative bodies in preventing and combating corruption in all its forms”, the Conference decided that the Working Group should include, as a topic for discussion for its twelfth meeting, the role of parliaments and other legislative bodies in strengthening the implementation of the Convention.

### **Topics for discussion during the Working Group**

Therefore, the topics for discussion at the twelfth intersessional meeting of the Working Group, to be held in Vienna, Austria, from 14 to 18 June 2021, will be:

- (a) Role of supreme audit institutions in the prevention of and fight against corruption (article 9, paragraph 2); and
- (b) Role of parliaments and other legislative bodies in strengthening the implementation of the Convention.

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### **Collection of information prior to the twelfth meeting of the Working Group**

In accordance with the workplan for the subsidiary bodies of the Conference of the States Parties to the United Nations Convention against Corruption for 2020–2021, adopted by the Conference at its eighth session, the main topic during the twelfth regular session of the Implementation Review Group will be Prevention/Criminalization and Law Enforcement, where a joint thematic and technical assistance session will be held in order to maximize the cross-fertilization of the discussions of the Implementation Review Group and the Working Group on the Prevention of Corruption.

The Working Group had recommended at its second intersessional meeting that in advance of each future meeting of the Group, 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 (CAC/COSP/WG.4/2011/4, paragraph 12).

UNODC, therefore, seeks the cooperation of all parties to the Convention in providing information on their initiatives and practices related to the topics for discussion at the twelfth meeting of the Working Group as outlined above.

In order to assist States parties in the provision of the requested information, the secretariat has produced guidance notes (attached as annex I) outlining the type of information sought.

In its resolution 8/8, the Conference welcomed the commitment and efforts by States parties to provide information on good practices in preventing corruption that is gathered, systematized and disseminated by the secretariat in the performance of its functions as an international observatory. In the same resolution, the Conference requested States parties to continue sharing information, and requested the secretariat, subject to the availability of extrabudgetary resources, to continue its work as an international observatory, including by updating the thematic website of the Working Group with relevant information.

As in previous years, the secretariat will make all submissions received available online ahead of the next meeting of the Working Group, unless a States party advises to the contrary when providing the relevant information. In doing so, the secretariat hopes to facilitate the sharing of good practices between States parties.

It would be appreciated if the Government could send any pertinent information to the Secretary of the Conference of the States Parties to the United Nations Convention against Corruption, Corruption and Economic Crime Branch, United Nations Office on Drugs and Crime, Vienna International Centre, P.O. Box 500, 1400 Vienna, Austria, Fax: +43 1 26060 6711 or to email [uncac@un.org](mailto:uncac@un.org), at its earliest convenience but no later than 15 January 2021.

The United Nations Office on Drugs and Crime avails itself of this opportunity to reiterate to the [[[AddressLine1]]] [[[ToUNOV]]] the assurances of its highest consideration.

*RC* 10 December 2020

## **Annex I**

### **Guidance note for the provision of information by States parties for the twelfth session of the Working Group on the Prevention of Corruption, to be held from 14 to 18 June 2021**

1. The secretariat has produced this Guidance Note to assist States parties in providing information on initiatives and practices that they have implemented regarding the topics under consideration at the twelfth meeting of the Working Group on the Prevention of Corruption taking place from 14 to 18 June 2021.
2. The secretariat wishes to recall paragraph 12 of the report of the Group at its second session, in which the Group recommended that States parties should be invited to share their experiences of implementing the provisions of the Convention under consideration in advance of each meeting, preferably by using the self-assessment checklist.
3. In furtherance of that report, the secretariat outlines below some guidance on the type of information sought, that States parties may wish to consider when providing information. It should be emphasized that any information believed to be relevant to the topic under consideration would be appreciated. Moreover, it should be noted that some of the information may have already been provided by States parties in the context of their reviews under the second cycle of the Implementation Review Mechanism. and the below is only providing guidance to States parties.

### **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)**

Article 9, paragraph 2:

“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:

...

- (c) A system of accounting and auditing standards and related oversight;
- (d) Effective and efficient systems of risk management and internal control; and
- (e) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph”.

**1. Please describe (cite and summarize) the measures/steps that your country has taken, if any, (or is planning to take, together with the related time frame) to implement the relevant provision of the Convention and to promote the implementation of resolution 8/13.**

In relation to article 9, paragraph 2 and measures/steps that have been taken, States parties may wish to consider including the following:

- Measures taken to promote, in accordance with the fundamental principles of the legal systems, the independence of the supreme audit institution;
- Measures taken to implement policies for the effective operation of the supreme audit institutions in accordance with the principles and standards formulated by the International Organization of Supreme Audit Institutions,
  - with regard to ensuring the proper management of public finances and public property, and
  - in areas such as public procurement;
- 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;
- 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;
- 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 the review of the implementation of chapter II, on preventive measures, including in the country visits, where applicable;

- 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;
- Measures to increase trust in supreme audit institutions, anti-corruption bodies and governmental and public institutions as a whole;
- 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;
- Measures taken to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption;
- 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;
- Measures taken to promote transparency including by publishing findings of both the anti-corruption bodies and the supreme audit institutions;

**2. Please provide examples of the implementation of those measures, including related court or other cases and available statistics.**

In relation to article 9, paragraph 2 and examples of implementation of those measures, States parties may wish to consider including the following:

- Reports prepared by the supreme audit institutions, national legislatures or bodies that prevent corruption;
- External reports on the operation of the supreme audit institutions;

**Information requested from States parties in relation to the role of national parliaments and other legislative bodies in preventing and combating corruption in all its forms (resolution 8/14 of the Conference of the States Parties to the United Nations Convention against Corruption)**

**3. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related time frame) to promote the implementation of resolution 8/14.**

In relation to measures/steps that have been taken to promote the implementation of resolution 8/14, States parties may wish to consider including the following:

- Measures taken to support the role and strengthen the capacity of parliaments and other legislative bodies to prevent and combat corruption, including in areas where they have a mandate for review or oversight;
- Measures taken by national parliaments or other legislative bodies to identify and implement any legislative or other measures that may be necessary to implement the Convention and address relevant recommendations emerging from the Mechanism for the Review of Implementation of the United Nations Convention against Corruption;
- Measures taken to strengthen interparliamentary dialogue and cooperation, including in coordination with the Inter-Parliamentary Union and similar organizations, as appropriate, to promote the exchange of good practices relating to legislation, review and oversight controls in the fight against corruption, and measures taken to consider implementing those good practices in domestic law;
- Measures taken to recognize the important role of parliaments and other legislative bodies in strengthening the implementation of the Convention, with a view to effectively preventing and combating corruption in all its forms and preventing money-laundering related to corruption by, inter alia, promoting transparency and accountability in the management of public finances, exercising budget oversight, criminalizing corruption offences and facilitating the asset recovery process, in accordance with chapter V of the Convention;
- Measures taken, in the framework of States parties' preparations for the special session of the General Assembly against corruption, to be held in 2021, to address the strengthening of the role of parliaments and other legislative bodies in preventing and combating corruption in all its forms, while duly respecting the independence of the legislative authorities;
- Any good practices in relation to the role of parliaments and other legislative bodies in preventing and combating corruption.

**4. Please provide examples of the implementation of those measures, including related court or other cases and available statistics.**

In relation to examples of implementation of those measures, States parties may wish to consider including the following:

- Reports by national parliaments or other legislative bodies on their efforts to implement the Convention;
- Reports on good practices in relation to the role of national parliaments or other legislative bodies in preventing and combating corruption, either by such legislative bodies or third-party observers.