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:
d) Evaluate the legality and regularity of the acts carried out by the Ministry’s organic units and institutions, as well as at the local level;

e) Evaluate management and results of the entities mentioned in the previous paragraph, through technical audit control of the financial performance;

f) Ensure compliance with the rules, procedures and deadlines relating to the duties of the organic units of the Ministry;

g) Ensure the implementation of organizational and operational policies related to the Ministry in charge of finances.

- 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;
(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;

**ANSWER:**

In 2020, as part of the Organic Statute review of the Ministry of Economy and Finance, the Office of Audit and Internal Control was established, which has the following functions:

a) Conduct audits in all Organic Units at the Ministry level, as well as at the local level;

b) Evaluate the internal control systems implemented by the Organic Units;

c) Issue and monitor recommendations in the scope of the audits carried out;
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;

**ANSWER:**

*In the scope of the fight against corruption, the Plan to Fight Corruption 2020-2024 was approved at the level of the Ministry of Economy and Finance, which includes the following actions:*

a) **Carry out training actions on matters of the Financial Administration System and monitor its compliance;**

b) **Drawing up the action plan for the recommendations of the General Inspection of Finance and monitoring its compliance;**

c) **Strengthen disciplinary and criminal accountability in acts of corruption;**

d) **Ensure employees rotation in different areas;**

e) **Reinforce the control of contract execution;**

f) **Ensure the effective operation of the Asset Receiving Committees;**

g) **Identify the highest risk areas arising from the receipt of bribes and exchange of favours;**

h) **Identify areas of lower risk arising from bribery and exchange of favours;**

i) **Place complaint boxes and books in the lobby of the Ministry of Economy and Finance buildings;**

j) **Create a computer system for the management of workday and requests;**

k) **Carry out training actions on corruption and administrative procedures;**

l) **Ensure the obligation of using badges by employees;**
ANSWER:

a) Approved the Strategy for the Reform and Development of Public Administration 2012 - 2025 (ERDAP), which guides for the preparation, budgeting and execution of annual plans to prevent and fight corruption;

b) Approved Law No. 21/2019, November 11, establishing the principles and procedures of international legal and judicial cooperation in criminal matters; and;

c) Approved Law No. 13/2020, December 23, establishing the special legal regime for extended asset forfeiture and asset recovery.

- 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;

ANSWER:

a) Approved the Law No. 1/2022, January 12, Organic Law of the Public Prosecutions, which establishes as a competence of the Attorney General of the Republic to provide Annual Information to the Mozambican Parliament, which includes actions to prevent and fight corruption.

1 ARTICLE 20 (Annual Information to the Mozambican Parliament) 1. The Attorney-General shall submit an Annual Information Report to the Parliament on the activity of the Public Prosecutions in controlling legality. 2. The Annual Information of the Attorney-General shall address the general state of legality control and shall include, inter alia, the following matters: a) the internal organization and development of the activity of the Public Prosecutions; b) specific aspects concerning legality control and human rights; c) crime rates, prevention measures and measures for combating it; d) relevant aspects of the Public Prosecutions within the scope of the administration of justice, safeguarding the confidentiality of justice; e) the required reforms for a more effective judicial action; f) prospects for the further development of the Public Prosecutions. 3. The Annual information provided by the Attorney General to the Parliament shall respect the confidentiality of justice.
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 of body 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)
b) The Parliament passed the law establishing the special legal regime for extended asset forfeiture and asset recovery.

- 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;

**ANSWER:**

*In order to strengthen the inter-parliamentary dialogue on oversight of the anti-corruption process, the Parliament has established National Groups, which are tasked, among others, with promoting the exchange of experiences on best practices related to legislation, review measures and oversight, including:*

a) National Group within the SADC Parliamentary Forum;
b) National Group within the Pan-African Parliament;
c) National Group within the Parliamentary Forum of the Portuguese Speaking Countries;
d) National Group within the Inter-Parliamentary Union;
e) National Group within the African, Caribbean and Pacific - EU Joint Assembly;
f) National Group within the Commonwealth Parliamentary Association; and
g) National Group within the Organization of the Islamic Conference.

*In the sphere of international cooperation, the Parliament has 45 Friendship Leagues with different countries and a Parliamentary Committee called the Committee on International Relations, Cooperation and Communities.*

- 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-
The Parliament has established an exclusive session where the Attorney General provides information on the general situation of the country with regard to criminality, including matters of prevention and fighting corruption, in addition to other issues. In these sessions, priority is given to question the Members of Parliament on various problems that plague society, including corruption.

- 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.
m) Ensure strict compliance with the procedures for contracting public works,
    supplying goods and services to the State;

n) Discourage harassment of a sexual or similar nature;

o) Provide a service number for communication at the Ministry of Economy and
    Finance;

p) Carry out training actions on matters of probity;

q) Ensure equal treatment and opportunities among the employees of the Ministry of
    Economy and Finance;

r) Strengthen the use of the Classified Information Secretariat;

s) Place billboards with useful information for users and employees in the lobby of
    the Ministry of Economy and Finance buildings;

t) Disclose relevant information about economy and finance on the Ministry of
    Economy and Finance web page;

u) Create a code of ethics and conduct for the employees of the Ministry of Economy
    and Finance;

v) Ensure the rotation and conduct of panel members for procurement tenders and
    human resources processes; and;

    Promote internal disclosure of tenders and human resources processes, as
    well as procurements.

· Measures to increase trust in supreme audit institutions, anti-corruption bodies and
  governmental and public institutions as a whole;

ANSWER:

a) Established the Anti-Corruption Unit (GCCC) by Law n° 6/2004, June 17;
b) Established 05 (five) Provincial Units, being 02 (two) with competence to act in the
central and northern regions of the country (2004, 2017, 2018 and 2021);

c) Ongoing process to establish 02 (two) more Provincial Units (2022);

Approved Law n°1/2022, January 12, Organic Law of the Public Prosecutions, which
broadens the scope of action of the GCCC per legal type of crime to include those
provided for in the United Nations Convention against Corruption and other
international legislation on preventing and fighting corruption¹, as well as
strengthening the Public Prosecutor’s power assigned to the Anti-Corruption Unit².

- 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;

¹ ARTICLE 85 (Duties of Public Prosecutors in Anti-Corruption Units) 1. In addition to the provisions of the
legislation in force, the Public Prosecutor assigned at the Anti-Corruption Unit and Provincial Units, besides from
provided for in the legislation on the preliminary investigation of criminal cases concerning corruption,
embezzlement, concussion, illicit economic participation, influence peddling, illicit enrichment, abuse of office or
function, acceptance of a gift or promise, illicit activity of receiving deposits and other reimbursable funds, harmful
administration, loan shark, deception concerning financial investments, unauthorized circulation of currencies,
embezzlement, money laundering, and other related ones, d) to request inquiries, syndicates, inspections and other
measures that may be necessary to investigate the conformity of certain administrative and financial acts or
procedures in the scope of the relations between the Public Administration and private entities e) to promote,
through the judicial authorities, the summoning of people to present, in writing, information about assets and goods
they hold, either in the country or abroad, specifying the dates in which such assets were acquired and how they
were acquired; f) to carry out the criminal action, to direct the preparatory inquiry, being able to request, in the
legal terms, documents, information, extracts from telephone accounts, records and other data from the person
suspected of having committed crimes contained in the criminal law and related to them g) promoting, in the terms
permitted by law, the gathering and obtaining of evidence, including searches of any place, telephone tapping,
conversations and respective recordings and other special investigative techniques; h) promoting the arrest of
defendants and submitting them to the criminal investigation judge under the terms of the law; i) bringing charges
and representing the Public Prosecutions before the competent court in the respective judicial process in relation to
the crimes contained in this law and related crimes. 2. When deemed convenient, Public Prosecutors assigned at the
Anti-Corruption Unit and Provincial Units may request the National Criminal Investigation Service to carry out
certain proceedings authorized under the terms of the law, in the context of cases underway in the area of their
jurisdiction where they are better equipped to execute.
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;

**ANSWER:**

In order to support and strengthen the role of Mozambican Parliament in preventing and fighting corruption and implementing the United Nations Convention against Corruption in Mozambique, the Parliament has initiated capacity-building activities in the areas of Extractive Industry and Sovereign Wealth Fund, providing Members of Parliament with the necessary knowledge and basic technical tools to ensure oversight, from procurement processes, financing, operation and management, in order to make the processes more transparent.

- 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;

**ANSWER:**

In order to implement the United Nations Convention against Corruption, the Parliament has taken legislative measures and has control mechanisms, namely:

a) The Parliament passed the Electronic Transactions Law, in order to prevent cybercrime and facilitate the control of suspicious financial transactions; and
b) The Parliament passed the law establishing the special legal regime for extended asset forfeiture and asset recovery.

- 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;

**ANSWER:**

In order to strengthen the inter-parliamentary dialogue on oversight of the anti-corruption process, the Parliament has established National Groups, which are tasked, among others, with promoting the exchange of experiences on best practices related to legislation, review measures and oversight, including:

a) National Group within the SADC Parliamentary Forum;
b) National Group within the Pan-African Parliament;
c) National Group within the Parliamentary Forum of the Portuguese Speaking Countries;
d) National Group within the Inter-Parliamentary Union;
e) National Group within the African, Caribbean and Pacific - EU Joint Assembly;
f) National Group within the Commonwealth Parliamentary Association; and
g) National Group within the Organization of the Islamic Conference.

In the sphere of international cooperation, the Parliament has 45 Friendship Leagues with different countries and a Parliamentary Committee called the Committee on International Relations, Cooperation and Communities.

- 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-
The Parliament has established an exclusive session where the Attorney General provides information on the general situation of the country with regard to criminality, including matters of prevention and fighting corruption, in addition to other issues. In these sessions, priority is given to question the Members of Parliament on various problems that plague society, including corruption.

- 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.
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 inter-sessional 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 extra budgetary 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.
b) The Parliament passed the law establishing the special legal regime for extended asset forfeiture and asset recovery.

- 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;

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- 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-
b) Established 05 (five) Provincial Units, being 02 (two) with competence to act in the central and northern regions of the country (2004, 2017, 2018 and 2021);

c) Ongoing process to establish 02 (two) more Provincial Units (2022);

Approved Law no1/2022, January 12, Organic Law of the Public Prosecutions, which broadens the scope of action of the GCCC per legal type of crime to include those provided for in the United Nations Convention against Corruption and other international legislation on preventing and fighting corruption¹, as well as strengthening the Public Prosecutor’s power assigned to the Anti-Corruption Unit².

- 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;

¹ ARTICLE 85 (Duties of Public Prosecutors in Anti-Corruption Units) 1. In addition to the provisions of the legislation in force, the Public Prosecutor assigned at the Anti-Corruption Unit and Provincial Units, besides from provided for in the legislation (a) the preliminary investigation of criminal cases concerning corruption, embezzlement, concession, illicit economic participation, influence peddling, illicit enrichment, abuse of office or function, acceptance of a gift or promise, illicit activity of receiving deposits and other reimbursable funds, harmful administration, loan sharking, deception concerning financial investments, unauthorized circulation of currencies, embezzlement, money laundering, and other related ones: d) to request inquiries, syndicates, inspections and other measures that may be necessary to investigate the conformity of certain administrative and financial acts or procedures in the scope of the relations between the Public Administration and private entities e) to promote, through the judicial authorities, the summoning of people to present, in writing, information about assets and goods they hold, either in the country or abroad, specifying the dates in which such assets were acquired and how they were acquired; f) to carry out the criminal action, to direct the preparatory inquiry, being able to request, in the legal terms, documents, information, extracts from telephone accounts, records and other data from the person suspected of having committed crimes contained in the criminal law and related to them g) promoting, in the terms permitted by law, the gathering and obtaining of evidence, including searches of any place, telephone tapping, conversations and respective recordings and other special investigative techniques; h) promoting the arrest of defendants and submitting them to the criminal investigation judge under the terms of the law; i) bringing charges and representing the Public Prosecutions before the competent court in the respective judicial process in relation to the crimes contained in this law and related crimes. 2. When deemed convenient, Public Prosecutors assigned at the Anti-Corruption Unit and Provincial Units may request the National Criminal Investigation Service to carry out certain proceedings authorized under the terms of the law, in the context of cases underway in the area of their jurisdiction where they are better equipped to execute.