



Conference of the States Parties to the United Nations Convention against Corruption

Distr.: General
27 March 2023

Original: English

Open-ended Intergovernmental Working Group on the Prevention of Corruption

Vienna, 14–16 June 2023

Item 2 (a)(i) of the provisional agenda*

**Implementation of relevant Conference resolutions:
thematic discussions on good practices and
initiatives in the prevention of corruption –
interlinkages between preventive and law
enforcement approaches**

Strengthening the role of supreme audit institutions in the prevention of and fight against corruption

Background paper prepared by the Secretariat

I. Introduction

1. In its resolution 6/1, the Conference of the States Parties to the United Nations Convention against Corruption requested the secretariat to structure the provisional agendas of the subsidiary bodies established by the Conference in such a way as to avoid the duplication of discussions, while respecting their mandates.
2. In its resolution 9/6, entitled “Follow-up to the Marrakech declaration on the prevention of corruption”, the Conference acknowledged that the Open-ended Intergovernmental Working Group on the Prevention of Corruption 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 tenth session of the Conference.
3. In its resolution 9/3, entitled “Follow-up to the Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption, and the use of information and communications technologies”, the Conference requested the Working Group to include, as a topic for discussion at its future meetings, the strengthening of the role of supreme audit institutions in the prevention of and fight against corruption, international cooperation and ways to promote the use of information and communications technologies (ICTs) in preventing and combating corruption.
4. At its second meeting, held in Vienna from 22 to 24 August 2011, the Working Group recommended that, in advance of each of its meetings, 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

* [CAC/COSP/WG.4/2023/1](#).



implementation. The Working Group requested the secretariat to prepare background papers summarizing that information and decided that panel discussions should be held during its meetings, involving experts from countries that had provided written responses on the priority themes under consideration.

5. In accordance with the above, the present paper has been prepared based on the basis of information relating to the role of supreme audit institutions in the prevention of and fight against corruption, international cooperation and the use of ICTs that was provided by Governments in response to notes verbales by the secretariat dated 19 January and 20 February 2023. As at 9 March 2023, submissions had been received from the following 37 parties to the Convention: Albania, Algeria, Australia, Austria, Azerbaijan, Bahrain, Bulgaria, Burkina Faso, Canada, Chile, China, Egypt, European Union, France, Greece, Hungary, Italy, Jordan, Kyrgyzstan, Malaysia, Myanmar, Nicaragua, Oman, Portugal, Poland, Qatar, Republic of Korea, Republic of Moldova, Romania, Saudi Arabia, Serbia, Slovakia, State of Palestine, Thailand, Togo, United Arab Emirates and United Republic of Tanzania.

6. With the agreement of the States parties concerned, the full texts of the submissions have been made available on the website of the United Nations Office on Drugs and Crime (UNODC)¹ and incorporated into the thematic compilation developed by the secretariat.²

7. The present background paper provides a summary of the information submitted by States parties.

II. Analysis of submissions by States parties

A. Thematic background

8. The importance of integrity in public procurement and the management of public finances as a means of preventing and combating corruption is reflected in article 9 of the Convention. Paragraph 2 of that article sets out measures to promote transparency and accountability in the management of public finances. Such measures include procedures for the adoption of the national budget; timely reporting on revenue and expenditure; a system of accounting and auditing standards and related oversight; effective and efficient systems of risk management and internal control; and provisions for corrective action.

9. Establishing a fair, transparent and impartial system for the management of public finances is a prerequisite for efficient government spending and for the effective provision of public services while preventing corruption. The importance of keeping the public informed is reflected in article 10 of the Convention, which requires States parties to take measures to enhance transparency in their public administration by, inter alia, putting in place effective procedures or regulations allowing members of the public to obtain information on the organization, functioning and decision-making processes of their public administration and on administrative decisions and legal acts; simplifying administrative procedures in order to facilitate public access to the competent decision-making authorities; and actively disseminating information, including periodic reports on the risks of corruption in their public administration.

10. 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 requested the Working Group on the Prevention of Corruption to include, as a topic for discussion at its future meetings, strengthening the role of supreme audit institutions in the prevention of and fight against corruption. The Working Group discussed that role at its twelfth meeting

¹ See www.unodc.org/unodc/en/corruption/WG-Prevention/session14.html.

² See www.unodc.org/unodc/en/corruption/WG-Prevention/thematic-compilation-prevention.html.

held in Vienna from 14 to 18 June 2021. The discussion was informed by a background paper prepared by the secretariat.³

11. During the coronavirus disease (COVID-19) pandemic, corruption risks increased in the context of Governments' emergency response and recovery efforts. The prevention of corruption in the allocation and distribution of emergency economic assistance packages during, and in the aftermath of, the pandemic therefore became a key priority. In that regard, in the political declaration adopted by the General Assembly at its special session against corruption held in June 2021, Member States affirmed the importance of ensuring that appropriate measures are in place to prevent and combat corruption when responding to or recovering from national crises and emergencies. Furthermore, they recognized the role of supreme audit institutions and other oversight bodies and their functions in upholding policies and procedures for the management of public finances and public procurement.⁴

12. In its resolution 9/1, entitled "Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery", the Conference urged States parties to develop and improve guidelines for the use and governing of emergency procurement procedures that integrate anti-corruption safeguards to help ensure transparency, oversight and accountability during times of emergencies and crisis response and recovery, including by supreme audit institutions and other oversight bodies.

13. In its resolution 9/3, the Conference stressed the key role played by supreme audit institutions in the prevention of and fight against corruption, in particular with regard to promoting integrity, accountability, transparency and the proper management of public affairs and public property, as well as the importance of international cooperation and the use of ICTs with a view to making efficient use of public resources.

14. The fact that, since 2019, the role of supreme audit institutions has been repeatedly recognized by the Conference and the General Assembly, and considered twice by the Working Group, attests to the relevance of this topic.

B. Measures planned or adopted by States parties to implement the relevant provisions of the Convention and to promote the implementation of resolution 9/3

15. States parties reported on various measures they had adopted to strengthen the role of their national supreme audit institutions in preventing and fighting corruption with a view to ensuring full compliance with the Convention.

1. Measures taken to promote, in accordance with the fundamental principles of the applicable legal systems, the independence of supreme audit institutions

16. Article 6, paragraph 2, of the Convention requires States parties to grant the bodies that prevent corruption the necessary independence, in accordance with the fundamental principles of their legal system, to enable those bodies to carry out their functions effectively and free from any undue influence.

17. All reporting States parties indicated that the independence of their supreme audit institutions was provided for by law and/or the Constitution.

18. In Algeria, the Court of Audit had acquired full independence following an amendment to the Constitution in 2020.

³ CAC/COSP/WG.4/2021/3.

⁴ General Assembly resolution S-32/1, annex, para. 73.

19. Canada stated that the Office of the Auditor General was regulated by a special law and that the Auditor General's powers and responsibilities were set forth in legislation passed by the Parliament.

20. China highlighted that the new Central Auditing Commission had been established as part of a recent reform of its audit management system. The Commission had taken over the auditing responsibilities of the National Development and Reform Commission with regard to inspection, of the Ministry of Finance in relation to the supervision and inspection of implementation of the central budget; and the responsibilities of the State-owned Assets Supervision and Administration Commission of the State Council with regard to economic responsibility audits of the senior personnel of State-owned enterprises.

21. Greece reported on the new legal framework of 2021, which provided for a wider scope of audits and guarantees for auditors and judges. In addition to the existing auditing units of the Court of Auditors across the country, two new auditing sections had been established to coordinate all audits and responses to legal issues.

22. Oman indicated that its State Audit Institution was directly subordinated to His Majesty the Sultan and enjoyed legal personality and financial and administrative independence in accordance with the law.

23. The Republic of Moldova indicated that its Court of Accounts oversaw the allocation, management and use of public funds and public property, in accordance with the Constitution and the law. In addition, the Financial Inspection Unit within the Ministry of Finance verified whether operations and transactions related to the management of public budgetary resources and public property were in compliance with legislation.

24. Togo reported that, in accordance with the Constitution, amendments had been adopted in 2021 to the laws regulating the Court of Auditors and the regional courts of audit with a view to promoting their independence.

25. The United Arab Emirates reported that its Supreme Audit Institution had been established in accordance with the Constitution and that the Institution's financial and administrative independence was provided for by law.

2. Measures taken to implement policies for the effective operation of 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

26. Many reporting States parties, including Bahrain, Nicaragua, Oman, the State of Palestine, Thailand and the United Republic of Tanzania, indicated that their supreme audit institutions conducted audits in accordance with national legislation and on the basis of the International Standards of Supreme Audit Institutions promulgated by the International Organization of Supreme Audit Institutions.

27. Algeria reported on improvements to its legal framework regulating the public procurement system. Failure to comply with the fundamental principles of freedom of access, equal treatment of bidders and transparency of procurement procedures exposed the offender to the penalties provided for by both the Court of Audit Act and the Prevention and Combating of Corruption Act.

28. Austria highlighted that the International Standards of Supreme Audit Institutions and the International Standards on Auditing served as the basis for auditing the federal financial statements. Austria also reported that its Court of Audit had the authority to audit measures for the implementation of public procurement policies.

29. Azerbaijan stated that recent legislative amendments were in line with European Union directives, and that new accounting standards had been established in

accordance with the International Financial Reporting Standards. The Chamber of Accounts was responsible for overseeing public procurement activities.

30. China reported that the State Council audited, in accordance with the Budget Law, the draft final accounts of the central Government and lower governments, which were submitted to the Standing Committee of the National People's Congress for examination and approval. Under the Audit Act, the State Council was required to submit annual audit reports on budget execution and performance, income, expenditures and assets to the Standing Committee. China further reported that the Procurement Law provided for the auditing authority to audit the central Government's procurement actions.

31. Egypt indicated that amendments to the legislation on contracts and a decision of the auditing authority in 2020 had led to the establishment of a public contracting portal and to the extension of the national accounting standards to all public authorities and levels of government subject to audit.

32. France reported on a reform that reinforced the investigative and sanctioning powers of the Court of Auditors and the regional and territorial chambers of accounts. Legislative amendments that came into effect in January 2023 had created a unified system of financial accountability for public managers, authorizing officers and accountants. Oversight of contracts awarded by public organizations was one of the functions of the Court of Auditors and was based on the International Standards of Supreme Audit Institutions.

33. Greece noted that its law on audits was largely based on the principles and standards of the International Organization of Supreme Audit Institutions. The auditing of public procurement was regulated by the national legal framework and carried out in line with relevant European Union directives.

34. Italy stated that the Court of Auditors had acquired preventive, auditing and sanctioning powers following a complete reform of the legal framework. As set forth in the Constitution and special legislation, audited entities were subject to administrative liability for loss of revenues to the State caused by conduct contrary to their duties. The Public Prosecutor of the Court of Auditors had wide investigative powers – exercised, inter alia, through both the regular police and the financial police – and could request conservative seizure, subrogation and revocation in order to protect tax credit.

35. In Qatar, the State Audit Bureau played a central role in fighting corruption and strengthening transparency in the management of public finances by auditing, examining, reviewing and issuing recommendations on accounts and financial activities.

3. 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

36. Almost all countries reported on measures and procedures that promote transparency and accountability in accordance with national and international principles and standards.

37. Algeria reported on an ongoing reform aimed at renewing the legislative framework and the mechanisms for managing public finances. The reform included the preparation of an integrated multi-year budget document with annual forecasts supported by high-performance ICT hardware and software systems.

38. Austria reported on the adoption of a risk management approach as an integral part of the Court of Audit auditing standards. Amendments to the Federal Constitutional Act in 2022 had provided for a stronger mandate of the President of the Court.

39. Azerbaijan highlighted that accountability in the management of public finances had been strengthened by a recent legislative reform which provided for

interoperability between the systems of the Chamber of Accounts and government agencies, thereby facilitating periodic information exchange and remote auditing.

40. Bahrain indicated that the Financial and Administrative Control Bureau examined the final accounts of State entities under its supervision, issuing independent technical opinions.

41. Hungary reported that the adoption of an integrated risk management system had substantively improved the ability of the State Audit Office to perform audits and exercise internal control over the management of public finances.

42. Italy indicated that the oversight and judicial authority of the Court of Auditors extended to the use of national public resources and funds provided by the European Union. The legitimacy of that authority, consistent with the Treaty on the Functioning of the European Union, had been confirmed by the Supreme Court of Cassation.

43. Nicaragua reported on two automated systems available to the Office of the Comptroller General: (a) the Internal Control Evaluation System, which tracked progress in the implementation of internal control recommendations in line with the Technical Standards for Internal Control; and (b) the Integrated System for Auditing Control, which kept track of all the stages in the audit process (planning, implementation and reporting).

44. The Republic of Korea highlighted that the Board of Audit and Inspection audited all central and local government agencies and other institutions, including the Bank of Korea. The Board had the authority to inspect the work performed by government agencies and individual employees with a view to improving public service delivery.

45. The United Arab Emirates indicated that its Supreme Audit Institution was relying increasingly on ICTs. The Institution had set up teams specialized in electronic control and verification of the efficiency of information systems in achieving the objectives of safety, accuracy and data security. The teams used sophisticated technologies, such as artificial intelligence and machine learning, to analyse big data.

4. 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

46. Most States parties reported that the effectiveness of the applicable financial and accounting frameworks and procedures in the fight against corruption were examined periodically by their supreme audit institutions.

47. Canada indicated that the Office of the Auditor General had conducted special audits in five selected public organizations to determine whether appropriate mechanisms were in place to adequately manage the risk of fraud. The special audits had covered such areas as governance processes, risk identification and mitigation, and action taken in response to allegations of fraud.

48. Chile reported that the Comptroller General was tasked with establishing regulatory frameworks, including accounting instructions and procedures, which were mandatory for all public entities. That allowed for uniform accounting records, which in turn facilitated State oversight over the execution of the national budget and made it easier to identify irregularities.

49. To improve the existing audit system in China, further strengthen supervisory functions and promote better performance of duties and responsibilities by managers, the General Office of the Central Committee and the General Office of the State Council had reviewed the relevant regulatory framework and issued revised provisions on economic responsibility audits of senior Party and government officials and senior personnel of State-owned enterprises and institutions.

50. France noted that internal control systems were assessed by the Court of Auditors and the regional and territorial chambers of accounts, which reviewed those

systems' mapping of fraud and corruption risks, assessed the completeness and robustness of existing measures, and issued recommendations to strengthen or supplement them.

51. In Portugal, the Court of Auditors issued specific recommendations on control and management systems, with a focus on measures to prevent and combat corruption. Those recommendations were part of the annual report on the State general accounts, in which compliance with existing financial frameworks and their effectiveness were assessed.

52. In Saudi Arabia, the General Bureau for Auditing assessed the financial and accounting systems applied by audited entities to verify their adequacy and evaluated the effectiveness of control procedures in terms of reducing financial and accounting irregularities.

53. In the United Republic of Tanzania, the Accountant General under the Ministry of Finance and Planning issued regular updates to the accounting standards, mandatory working instruments, manuals, guidelines and templates, drawing on international standards and good practices.

5. Measures taken to ensure that audited entities respond to the findings of the audit reports, implement the recommendations of supreme audit institutions and take appropriate corrective action, including criminal prosecution, to ensure the proper management of public affairs and public property

54. Most reporting States parties indicated that their supreme audit institutions had established a time frame for audited entities to report on the action they had taken following an audit. Most States parties reported that follow-up to and monitoring of the implementation of audit recommendations were requirements established by law.

55. Algeria, Bahrain, Egypt, Greece, Hungary, Myanmar, Oman, Romania and Slovakia reported that criminal liability had been established for audited entities in the event of non-compliance with recommendations or refusal to cooperate with supreme audit institutions.

56. Chile stated that the Comptroller General adopted an annual plan to review the responses of audited entities and followed up on the implementation of instructions, corrective measures and dispositions. In addition, the Office of the Comptroller General had a compliance support programme in place to provide technical support to auditees.

57. China reported that the auditing authorities had enhanced their efforts to verify the implementation of measures taken in response to problems identified by audits. Moreover, the auditing authorities held audited entities and their staff accountable and informed the public of the most recurrent problems.

58. France stated that the publication of the State financial statements, together with the "corrective observations" formulated by the Court of Auditors as part of the annual certification, increased transparency in the management of public property and finances.

59. The Republic of Korea stated that the Board of Audit and Inspection could issue instructions, recommendations and notifications. While acting on recommendations was voluntary, audited organizations were required to implement instructions from the Board within a set period; however, no penalties were stipulated for failure to do so. The Board's Follow-up Management Team regularly monitored the implementation of such instructions and recommendations and, if necessary, conducted inspections of audited organizations.

6. Measures taken to promote integrity and honesty through the application of codes of conduct in the supreme audit institutions and to align these codes of conduct with the Code of Ethics promulgated by the International Organization of Supreme Audit Institutions

60. The importance of strengthening the public administration in accordance with the principles of integrity, transparency and accountability is underlined in chapter II of the Convention against Corruption. Article 8, paragraph 1, of the Convention requires States parties to promote integrity, honesty and responsibility among their public officials, in accordance with the fundamental principles of their legal systems. This requirement is reinforced by article 8, paragraph 2, of the Convention, which requires States parties to endeavour to apply, within their own institutional and legal systems, codes or standards of conduct for the correct, honourable and proper performance of public functions.

61. The Code of Ethics promulgated by the International Organization of Supreme Audit Institutions and issued as No. 130 in the set of International Standards of Supreme Audit Institutions (hereafter referred to as “ISSAI 130”) is intended to be a model for the national codes of ethics. It is based on five fundamental principles: integrity; independence and objectivity; competence; professional behaviour; and confidentiality and transparency.⁵

62. Each supreme audit institution is responsible for ensuring that all its auditors acquaint themselves with the values and principles contained in the national code of ethics and act accordingly. The code should be applicable to the heads and executive officers of supreme audit institutions, individual auditors and all individuals working for or on behalf of institutions who are involved in auditing work.⁶

63. Most reporting States parties indicated that they had codes of ethics and/or codes of conduct in place, in the process of being amended or in development. Several States parties, including Algeria, Azerbaijan, Bahrain, Chile, Egypt, France, Kyrgyzstan, Oman, Romania, Slovakia, the State of Palestine, Thailand, the United Arab Emirates and the United Republic of Tanzania, emphasized the compliance of their codes of ethics and/or codes of conduct with ISSAI 130, noting that such codes contributed to strengthening the institutional credibility of supreme audit institutions, the quality of their work and the confidence of audited entities in the work of supreme audit institutions.

64. Austria reported that the Court of Audit had contributed to the amendment of a federal code of conduct for the proper performance of public functions, and that it had undertaken special audits to monitor the implementation of that code.

65. In Canada, employees of the Office of the Auditor General were required to certify on an annual basis that they complied with the Office’s Code of Values, Ethics and Professional Conduct.

66. Greece reported that it had recently enacted a new legal framework for auditors and judges of the Court of Auditors, which provided for specific disciplinary measures for infringement of the national code of conduct.

67. Myanmar noted that the Office of the Auditor General of the Union organized knowledge-sharing programmes and seminars on corruption prevention, including a specialized course for civil servants on ISSAI 130.

68. Nicaragua reported that the Office of the Comptroller General had adopted an integrity system consisting of a code of ethics setting out ethical principles and values for public servants; a code of conduct outlining appropriate behaviour by public servants; and a manual on procedures, which contained rules for preventing, detecting and dealing with unethical situations and inappropriate behaviour.

⁵ See www.issai.org/pronouncements/issai-130-code-of-ethics/.

⁶ Ibid.

69. Portugal noted that all staff of the Court of Auditors underwent annual ethics and integrity training in line with its codes of conduct and ethics, and that new rules had recently been adopted to regulate the duties of suppliers of the Court and of experts contracted for specific auditing tasks.

70. The Republic of Moldova emphasized that the Code of Ethics of its Court of Accounts included, as an integral part, a set of guidelines covering potential risks to professional integrity, among other topics.

71. In the United Republic of Tanzania, the National Audit Office had established integrity and ethics control committees to monitor staff compliance with the Code of Ethics and Conduct. In addition, key stakeholders with whom the Office engaged were provided by the Office with advice on compliance with integrity standards.

7. 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

72. While proper accounting and rigorous auditing form the basis of the effective management of public finances, supreme audit institutions also ensure the financial accountability of government agencies, oversee budgetary allocations and expenditure, and identify potential problems or irregularities. Most of the States parties reported that control and oversight measures were established by both parliaments and specialized structures, such as national audit offices or offices responsible for internal financial control.

73. Algeria, Austria, Bahrain, Bulgaria, Canada, China, France, Oman, Portugal, Romania, Saudi Arabia, Thailand and the United Republic of Tanzania reported that their supreme audit institutions cooperated closely with their parliaments, not least by providing regular presentations and reports on their activities.

74. Azerbaijan indicated that, to make the budget process more inclusive and participatory, the Chamber of Accounts had been authorized to review the implementation of the State budget and extrabudgetary projects and to provide opinions on relevant draft laws and reports.

75. In Egypt, the House of Representatives invited the Central Auditing Organization to attend its plenary sessions and the sessions of its subcommittees and to submit comments on laws related to the oversight of State funds, public legal persons and the management of public funds.

76. Hungary reported that, in accordance with the provisions of the State Audit Office Act, the President of the State Audit Office participated in the preparation of legislation concerning the legal status and functions of the Office, accounting and financial management rules, and the internal oversight of budgetary bodies. In addition, the Office made recommendations on legislation to the National Assembly.

77. The Republic of Moldova indicated that cooperation and communication between the Court of Accounts and the Parliament had become more effective following the creation of the Public Finance Control Committee, which was mandated to analyse the use of public resources and exercise parliamentary supervision of the Court's activities.

78. In the United Arab Emirates, the Supreme Audit Institution submitted an annual report containing the findings and essential observations resulting from its audits. In addition, the Institution submitted to the Federal National Council final reports on the results of audits of budgets, financial statements and final accounts of the bodies, institutions and companies subject to its authority.

8. Measures taken to strengthen national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption

79. All States parties emphasized the importance of regional and international coordination and cooperation in strengthening their national efforts to prevent and combat corruption. International coordination and cooperation were deemed essential to better identify and address common challenges, build trust and close gaps in Governments' responses to corruption.

80. Algeria, Bahrain, Chile, France, Oman, Qatar, the United Arab Emirates and the United Republic of Tanzania reported that their supreme audit institutions participated in the second cycle of the Mechanism for the Review of Implementation of the Convention by providing, in cooperation with other relevant national authorities, information necessary to complete the self-assessment checklist. In particular, the involvement of the supreme audit institutions was reported in response to the sections of the checklist related to article 9 of the Convention on public procurement and management of public finances.

81. Several States parties, including Albania, Algeria, Azerbaijan, Bulgaria, Chile, France, Nicaragua, Togo and the United Republic of Tanzania, emphasized the important role played by intergovernmental and regional bodies such as the International Organization of Supreme Audit Institutions and its regional organizations⁷ and the International Association of Anti-Corruption Authorities.

82. Albania, Chile, Egypt, France, Italy and the United Arab Emirates recognized the role of UNODC and its Abu Dhabi Declaration Programme in supporting the implementation of Conference resolutions 8/13 and 9/3. Reporting States parties noted their contributions to the publication entitled *Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide*, which had been issued at the twenty-fourth International Congress of Supreme Audit Institutions, held in Rio de Janeiro, Brazil on 9 November 2022. Chile also highlighted that, in its capacity as President of the Commission for the Fight against Transnational Corruption of the Organization of Latin American and Caribbean Supreme Audit Institutions, the Office of the Comptroller General of Chile had supported the first regional training programme to implement the Practical Guide.

83. Australia noted its contribution and that of other members of the Group of 20 (G20) Anti-Corruption Working Group to the development of a compendium of good practices in enhancing the role of auditing in tackling corruption, under the G20 Presidency of India in 2023.

84. Austria, in its capacity as General Secretariat of the International Organization of Supreme Audit Institutions, noted its leading role in international cooperation and in facilitating cooperation between supreme audit institutions.

85. Chile highlighted that the Office of the Comptroller General was an active member of: (a) the Working Group on the Fight Against Corruption and Money Laundering of the International Organization of Supreme Audit Institutions; (b) the Network of Corruption Prevention Authorities; and (c) the Global Operational Network of Anti-Corruption Law Enforcement Authorities. In addition, the Office contributed, through the Ministry of Foreign Affairs, to the work of the subsidiary bodies of the Conference of the States Parties.

86. China, in its capacity as Chair of the Working Group on the Fight Against Corruption and Money Laundering of the International Organization of Supreme

⁷ The relevance and importance of the following regional organizations of the International Organization of Supreme Audit Institutions were underlined by reporting States parties: (a) the African Organization of English-speaking Supreme Audit Institutions; (b) the Asian Organization of Supreme Audit Institutions; (c) the European Organization of Supreme Audit Institutions; and (d) the Organization of Latin American and Caribbean Supreme Audit Institutions.

Audit Institutions, had led a three-year research project on the role of auditing in anti-corruption and anti-money-laundering efforts in more than 20 member countries of the Asian Organization of Supreme Audit Institutions. The research project had greatly facilitated the exchange of experiences and good practices in anti-corruption work among the members of that organization.

87. In partnership with the Group of States against Corruption of the Council of Europe, the Organisation for Economic Co-operation and Development and the Network of Corruption Prevention Authorities, France had implemented a project to map the national authorities responsible for preventing and combating corruption. The project had collected information from 171 national authorities, including several supreme audit institutions, in 114 countries and territories.

88. Hungary reported that, with a view to mitigating corruption risks and creating more transparent and compliant governance, the President of its State Audit Office had been appointed as Co-Chair of the recently established “Deregulation Round Table”, a consultative forum tasked with advising, forming opinions, making proposals and reconciling varied interests that prepared the Government with regard to decisions on legislative deregulation.

89. Kyrgyzstan noted that, with the aim of further exchanging international good practices, its Chamber of Accounts had concluded 12 agreements on bilateral cooperation with the supreme audit institutions of other countries.

90. Oman indicated that, as a State party to the Arab Anti-Corruption Convention, it had contributed to the preparation of guidelines to increase the efficiency and improve the performance of the agencies responsible for protecting integrity and combating corruption in the member countries of the Gulf Cooperation Council.

91. Saudi Arabia reported on the prominent roles played by its General Bureau for Auditing at the International Organization of Supreme Audit Institutions (INTOSAI). In particular, the President of the Bureau was Second Vice-Chairman of the Organization and also chaired its Policy, Finance and Administration Committee and the INTOSAI-Donor Steering Committee. Regionally, the Bureau held the presidency of the Arab Organization of Supreme Institutions for Public Financial Control and Accountability; and participated in meetings of the national audit offices of member countries of the Gulf Cooperation Council. The Bureau served as the permanent representation of Saudi Arabia to “Supreme Audit Institutions-20”, an Engagement Group established by the Group of 20.

92. The United Arab Emirates reported that, in addition to its extensive involvement in a number of international forums, it was chairing several intergovernmental bodies of the International Organization of Supreme Audit Institutions, such as the Financial Audit and Accounting Subcommittee, the Working Group on the Impact of Science and Technology on Auditing and the expert group concerned with the implementation of the memorandum of understanding with UNODC.

9. Measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other government bodies operating in the field of combating corruption, including for consultative purposes

93. Almost all reporting States parties indicated that they fostered coordination and cooperation to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other government bodies through, inter alia, the establishment of dedicated inter-agency councils, working groups and platforms focusing on anti-corruption efforts, in addition to the conclusion of specialized agreements and memorandums of understanding.

94. Albania, Algeria, Egypt, Romania and the United Arab Emirates noted that their supreme audit institutions actively engaged in the exchange of information and consultation with relevant government bodies. Furthermore, their supreme audit institutions contributed to the drafting of legislation relating to the fight against

corruption and to the design and monitoring of the implementation of national anti-corruption strategies and plans.

95. China noted that the Audit Office and the State Supervision Commission of the Central Commission for Discipline Inspection had established a system to strengthen cooperation and coordination with the Ministry of Public Security in the management, investigation and transfer of cases.

96. France indicated that a judge was permanently seconded to the Office of the General Prosecutor of the Court of Auditors to facilitate its cooperation with the Public Prosecution Service and the National Financial Prosecution Office. It also noted that the Court of Auditors had two representatives on the board of the High Authority for Transparency of Public Life, a body tasked with controlling the conflict-of-interest and asset disclosures of public officials. In addition, magistrates from the Court of Auditors served as rapporteurs to the High Authority.

97. At the initiative of the State Audit Office of Hungary, an “Integrity Round Table” had been established with the participation of numerous public officials, including the Minister of Public Administration and Justice, the Prosecutor General, the President of the Supreme Court, the President of the Public Procurement Authority and the Governor of the Hungarian National Bank.

98. In Kyrgyzstan, the cooperation agreement signed by the Chamber of Accounts had facilitated the transfer of audit materials and information to the Office of the Prosecutor General and law enforcement agencies, helping these to provide legal assessments of the violations identified. The agreement also provided for the exchange of recommendations and analytical information on the prevention, detection and sanctioning of offences.

99. Serbia indicated that the Agency for the Prevention of Corruption could request the State Audit Institution to audit the financial records of political entities.

100. Thailand reported that its Auditor General referred without delay all evidence related to corruption offences in the disbursement of State funds to the National Anti-Corruption Commission for investigation.

101. In Togo, a framework for consultation with auditing bodies had been established under the national strategy for the prevention of and fight against corruption and similar offences. The framework facilitated the exchange of information, evidence and intelligence with a view to preventing, detecting and investigating corruption.

102. The United Republic of Tanzania noted that the National Audit Office regularly invited to consultative meetings experts from the Prevention and Combating of Corruption Bureau, the Directorate of Criminal Investigation and the Directorate of Public Prosecutions. The same bodies had established a working group of liaison officers to facilitate the exchange of information.

10. Measures taken to promote transparency, including by publishing the findings of both anti-corruption bodies and supreme audit institutions

103. Many countries, including Azerbaijan, Bahrain, Bulgaria, China, France, Hungary, Kyrgyzstan, Myanmar, the Republic of Moldova, Saudi Arabia, Slovakia, Thailand, Togo and the United Republic of Tanzania, reported that they published audit reports and information on the activities of auditing authorities on dedicated websites and in some instances also on social media.

104. Austria stated that its Court of Audit provided insight into public decision-making processes by publishing all its public audit reports on its website.

105. Chile noted that the updated national budget portal offered timely information in an open and transparent format, including information on all modifications concerning the implementation of the Budget Act.

106. China reported that the publication of audit results covering a wide range of issues by the Central Auditing Commission had been institutionalized in recent years.

107. Greece stated that auditing reports were publicly referred to and discussed in the Parliament. The press was informed as long as compliance with the General Data Protection Regulation of the European Union could be ensured.

108. Romania highlighted that the annual work programme of its Court of Accounts was published on its website, which featured an email address that citizens could use to submit proposals for topics and entities to be subject to auditing by the Court in the following year.

109. The United Arab Emirates indicated that the open data system of its Supreme Audit Institution, containing audit reports and results, helped to promote transparency, enhance public participation and raised the level of understanding of the work and practices of the Institution.

11. Measures taken to enhance the capacity of supreme audit institutions and develop the skills of their members and staff in preventing and combating corruption, including through training, education and knowledge exchange

110. Most reporting States parties, including Austria, Azerbaijan, Bulgaria, Canada, Egypt, Hungary, Kyrgyzstan, Myanmar, Nicaragua, the Republic of Moldova, Saudi Arabia, Togo and the United Republic of Tanzania had established capacity-building programmes, including through specialized training and educational institutions, to develop the skills of their members and staff in preventing and combating corruption.

111. Chile noted that the State Administration Studies Centre was a body of the Office of the Comptroller General responsible for fostering debate and research on the public administration, integrity and the fight against corruption.

112. China reported that the professional knowledge and investigative skills of staff were strengthened through research and training on specific cases and the management of big data.

113. France highlighted that, every year, the Court of Auditors organized training sessions on the prevention and detection of fraud and corruption for its staff and those of the regional and territorial chambers of accounts, including a course on referrals to criminal judges. The Court had also issued an internal “Fraud prevention and detection guide” for auditing staff.

114. The Republic of Korea reported that the Board of Audit and Inspection had established the Audit and Inspection Training Institute as a specialized training institution and the Audit and Inspection Research Institute as a think tank.

115. Thailand reported that the State Audit Development Institute, a subordinate entity of the Office of the Auditor General, oversaw staff development and could provide scholarships to enable public officials to study abroad and receive training at the supreme audit institutions of other States members of the Association of Southeast Asian Nations and other countries in Asia and the rest of the world.

116. The United Arab Emirates noted that the Supreme Audit Institution promoted the professional development of its employees through a dedicated academy and a department within the Institution responsible for training. Existing staff were enrolled in annual training programmes of up to 60 hours in total, while there was a six-month training programme for new employees. In both cases, the programmes were delivered in cooperation with national, regional and international partner agencies.

12. Measures taken to enable supreme audit institutions to perform their roles in preventing and combating corruption when responding to or recovering from national crises and emergencies, especially with regard to their functions in upholding policies and procedures for the management of public finances and public procurement

117. Several reporting States parties, including Austria, Canada, Chile, France, Greece, Hungary, Myanmar, Romania and the United Republic of Tanzania, noted that the COVID-19 pandemic had required supreme audit institutions to remain vigilant and ensure that auditing standards and plans, including those triggered by the pandemic, were strictly adhered to.

118. Several States parties emphasized the importance of public auditing in ensuring that the funds and emergency benefits required to respond to national crises and emergencies were disbursed effectively and rapidly.

119. Austria reported that one of the special audits conducted by its Court of Audit during the COVID-19 pandemic was the audit of the hardship fund established to provide rapid financial assistance to micro-businesses and independent contractors, managed by the Federal Ministry of Finance and the Federal Ministry for Digitalization and Business Location, as well as the Austrian Chamber of Commerce. The Court of Audit had also produced periodic assessments of the availability and quality of health-related data and published conclusions relevant to future crisis management.

120. France noted that, during the COVID-19 pandemic and in the aftermath of the fire at Notre-Dame Cathedral in Paris, the Court of Auditors and the regional and territorial chambers of accounts had been able to adapt to a crisis setting and had carried out rapid and unplanned audits of the use of emergency response and recovery funds.

121. Romania highlighted that, during the state of emergency caused by the COVID-19 pandemic, its Court of Accounts had been able to increase the number of audits of national and local authorities responsible for health, internal affairs, safety and public order, social security, transport and communications.

III. Conclusions and recommendations

122. The information contained in the present report highlights the breadth of the legislative and administrative measures adopted by reporting States parties to promote the role of supreme audit institutions in the prevention of and fight against corruption. Reports addressed a range of issues, including the independence of such institutions in accordance with the fundamental principles of domestic legal systems; cooperation between supreme audit institutions and anti-corruption bodies; measures to strengthen relations with national legislatures; and measures to enhance the capacity of supreme audit institutions and develop the skills of their members and staff in preventing and combating corruption.

123. As indicated earlier, the Working Group on the Prevention of Corruption already considered the role of supreme audit institutions at its twelfth meeting in June 2021. As part of its present discussions, the Working Group may wish to consider the following relevant recent developments. First is the recognition, by the General Assembly and the Conference of the States Parties, of the role of supreme audit institutions in upholding policies and procedures for the management of public finances and public procurement to prevent and combat corruption also when responding to or recovering from national crises and emergencies. Other developments are the Abu Dhabi Declaration Programme to promote implementation of Conference resolutions 8/13 and 9/3 launched by UNODC in 2021, and the publication, in November 2022, of *Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide*.

124. Accordingly, the Working Group may wish to encourage States parties that have not yet done so to provide information on their measures and initiatives to enhance the role of supreme audit institutions in preventing and combating corruption, in particular when responding to or recovering from national crises and emergencies, and to promote cooperation with anti-corruption bodies.

125. As part of its discussions, the Working Group may further wish to consider how States parties can strengthen their efforts to use ICTs to promote the role of supreme audit institutions and their cooperation with anti-corruption bodies, with due regard for factors such as levels of technological literacy, the availability of technology and the degree of Internet penetration.

126. The Working Group may also wish to encourage States parties to prioritize action to strengthen national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption, including through the identification and exchange of good practices and experiences.

127. The Working Group may wish to consider requesting the secretariat to provide technical assistance to States parties, upon request, to support implementation of article 9, paragraph 2, of the Convention and of Conference resolutions 8/13 and 9/3, including through the Abu Dhabi Declaration programme and through the use of the above-mentioned Practical Guide.

128. Lastly, the Working Group may wish to consider requesting the secretariat to continue its efforts to gather information on good practices related to the management of public finances, in particular in the context of the findings arising from the Implementation Review Mechanism.
