

Annex I

Guidance notes for the provision of information by States parties for the consideration of the Working Group on the Prevention of Corruption at its fourteenth session, to be held in Vienna in the week of 12 June 2023

1. The secretariat has produced the present guidance notes to assist States parties in providing information on initiatives and practices that they have implemented regarding the topics under consideration at the fourteenth session of the Working Group on the Prevention of Corruption to be held during the week of 12-16 June 2023.

2. The secretariat wishes to recall paragraph 12 of the report of the Group on its second session, in which the Group recommended that States parties be invited to share their experiences of implementing the provisions of the Convention under consideration in advance of each session, preferably by using the self-assessment checklist.

3. In furtherance of that report, the secretariat outlines below a selection of issues that States parties may wish to use as a guide when providing information while noting that some of the information may have been provided by their Governments in the context of their reviews under the second cycle of the Implementation Review Mechanism, and in previous submissions to the Working Group on Prevention. States parties are encouraged to view the text below only as guidance and remain free to provide any information deemed relevant to the topic under consideration.

Information in relation to strengthening the role of Supreme Audit Institutions in the prevention and fight against corruption (resolution 9/3 of the Conference of the States Parties to the United Nations Convention against Corruption)

The United Nations Convention against Corruption provides in its 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 Convention and to promote the implementation of resolution 9/3.

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;

- 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;
- Measures taken to enhance transparency, accountability and good governance in the management of supreme audit institutions, including with regard to their organization, functioning and decision-making processes;
- 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.

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 in relation to good practices, lessons learned and challenges in periodically evaluating the efficiency and the effectiveness of anti-corruption measures and policies (resolution 9/6 of the Conference of the States Parties to the United Nations Convention against Corruption)

The United Nations Convention against Corruption provides in its Article 5, paragraph 3

“Each State Party shall endeavour to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption.”

Resolution 9/6, paragraph 6

“[The Conference of the States Parties to the United Nations Convention against Corruption] Calls upon States parties, in line with article 5 of the Convention, to establish and promote effective practices aimed at the prevention of corruption and to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy for effectively preventing and fighting corruption”

1. Please describe (cite and summarize) the measures/steps your country has taken, if any (or is planning to take, together with the appropriate time frame) to implement the Convention and to promote the implementation of paragraph 6 of resolution 9/6.

In relation to article 5, paragraph 3 and measures/steps that have been taken, States parties may wish to consider including the following:

- Internal policies, practices, or requirements to periodically evaluate legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption;
- Structures or institutions responsible for evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption;

- Processes for periodically evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption;
- Requirements in relation to the frequency of these evaluations.

Information may, in particular, include the following:

- Primary or secondary legislation or administrative acts which provide for establishing structures, processes and responsibilities in the evaluation process;
- Evaluation reports of relevant legal instruments and administrative measures;
- Reports to Parliament and records of public hearings of such reports;
- Relevant audit reports;
- Reports evaluating the involvement of civil society, academia or the private sector;
- Relevant performance reports relating to specific budget related measures;
- Internal and external publications analysing impact of new legislation or measures taken to prevent corruption;
- Legislative reports on the adequacy of anti-corruption laws and administrative measures.

Information in relation to the interlinkages between preventive and law enforcement approaches (resolution 9/6 of the Conference of the States Parties to the United Nations Convention against Corruption)

The United Nations Convention against Corruption provides in its Article 6, paragraph 1:

“Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies, as appropriate, that prevent corruption...”

Article 36:

“Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies or persons specialized in combating corruption through law enforcement...”

Resolution 9/6, paragraphs 5 and 8

“[The Conference of the States Parties to the United Nations Convention against Corruption] Also acknowledges that both preventive measures and law enforcement are required to address corruption effectively and that there are interlinkages between preventive and law enforcement approaches that may lead to the increased effectiveness of anti-corruption efforts, and further acknowledges that successes in and lessons learned from one approach may inform the efforts in the other...Requests the Open-ended Intergovernmental Working Group on the Prevention of Corruption to consider including, as topics for discussion at its thirteenth and fourteenth meetings,...the interlinkages between preventive and law enforcement approaches”

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 Convention and to promote the implementation of paragraphs 5 and 8 of resolution 9/6.

In relation to the topic under consideration and measures/steps that have been taken, States parties may wish to consider including the following:

- Measures taken to establish policies, mechanisms (such as working groups, task forces or other ad hoc coordination groups) and/or standard operating procedures through which bodies mandated to prevent corruption (in accordance with article 6

of the United Nations Convention against Corruption) and law enforcement authorities (including those specialized in combating corruption through law enforcement) share information, evidence or intelligence relevant to corruption prevention, detection and/or investigation;

- Policies, mechanisms and/or standard operating procedures through which bodies with mandates to prevent corruption (UNCAC article 6) and also conduct law enforcement operations related to corruption share intelligence, evidence or information internally within the designated body related to corruption prevention and/or detection; and
- Other measures or approaches taken to ensure that successes in and lessons learned from either the preventive or the law enforcement approach to corruption inform efforts in the other.