

**UNODC - 14ª sessão do Grupo de Trabalho sobre Prevenção da Corrupção  
(COSP-UNCAC)**

**1 - 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.**

The Fiscal Responsibility Laws mandates the publishing of all financial information (both for revenues and expenditures). Publicity must be done daily and in the most detailed manner possible. The information is available through Brazil's Transparency Portal ([www.transparencia.gov.br](http://www.transparencia.gov.br)), where citizens can find information about the budget, commitments to spend and actual spending; as well as expected revenues and the actual income. Information about the spending is linked to contracts, procurements, and suppliers. Citizens can also find other relevant information, such as invoices of public purchases, and useful tools that help them monitor the public finances, such as the push system that informs of new payments on the policies of their choice. Information in the portal can be located through different paths of navigation or through a search engine; and it can be visualized in graphics, interactive tables, downloadable dataset. Users can also use APIs to get the data they need. Financial reports and analysis are available on the website Tesouro Transparente ([www.tesourotransparente.gov.br](http://www.tesourotransparente.gov.br)) which provides rich information about national and subnational debts. Finally, if the information needed is not available proactively, citizens can use the access to information system ([www.falabr.cgu.gov.br](http://www.falabr.cgu.gov.br)) to request data or documents they need, based on Brazil's access to information law.

In the scope of strengthening public integrity, we can highlight:

1) "Project CGU-OECD Federal Public Service Values" – the project consisted of defining the values for the federal public service. Such values will guide the search for more honest conduct and behavior and will also guide relations with civil society and the private sector.

2) #integridadesomostodosnos - a campaign to publicize public integrity issues was implemented in public service bodies. The measure disseminated knowledge on issues such as moral harassment, sexual harassment and liability of public agents and legal entities.

3) Public Integrity Perception Survey – this survey was available to all public employees of the federal executive branch with the objective of collecting data on the perception of professionals working in public administration related to the activities of public integrity developed within their respective bodies. The survey was answered by 25,688 public employees.

4) Cooperation with the OECD - CGU signed a cooperation agreement with the OECD to strengthen public integrity through the publication of reports: (1) Strengthening Public Integrity in Brazil (December, 2021) and (2) Modernizing Integrity Risk Assessments in Brazil (May, 2022). The publication of the report "Application of the behavioral perspective to integrity policies" is also planned for the first semester of 2023.

5) Actions of dissemination of the normative framework of the policy of transparency of agendas (Decree n. 10,889/21) and the initiative to regulate the process of presentation and analysis of assets declarations and situations that may generate conflict of interest by civil

public agents of the federal public administration (Decree n. 10,571/20). It is important to note that simultaneously with the normative improvements, two electronic operational support systems were created (e-Agenda System and e-Patri System). These systems can be understood as tools to support the Brazilian State's fight against corruption.

6) Establishment of the Public Integrity System of the Federal Executive Branch (SIPEF) (Decree n. 10.756/21) - This system is responsible for coordinating activities related to public integrity within the federal executive branch, as well as establishing standards for integrity measures within the federal public administration. The regulation created contributes to strengthening the integrity of public institutions, including prevention and measures for combating corruption by the state.

## **2 - 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;**

In the case of state companies, Law n. 6404/76 (Article 275), Law n. 13303/2016 (Article 7) and Normative Instruction n. 84/2020 (Article 17) state that the certification of the reliability of financial statements, is up to independent auditors registered with the Securities and Exchange Commission. Obviously, in the exercise of their evaluations, the Federal Court of Accounts (TCU), the Office of the Comptroller General (CGU) and internal audits can identify nonconformities in the financial statements of state-owned companies and, observing the provisions of the relevant technical standards and auditing professionals, their notes can be used as subsidies by the independent auditor and to investigative performance of state defense agencies. In addition, annual audits of accounts are carried out to analyze transactions in the financial statements with the purpose of ensuring that the rendering of accounts clearly and objectively expresses the accuracy of the financial statements, the legality, legitimacy and economy of the acts of management in all material aspects. In 2022, the annual audits of accounts for the 2021 financial year at BNDES, CAIXA, Banco do Brasil, Petrobras and Eletrobras were completed.

## **3 - 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;**

Regarding the Implementation Review Group on Brazil's review of the Second Cycle, the self-assessment checklist on the implementation of Chapters II and V of UNCAC was completed in January 2020. The document was prepared and translated with information received from around 15 different offices and bodies committed to the fight against corruption in the country. The Office of the Comptroller General coordinated the process at the national level.

During the Country Visit, the reviewers have met around 40 representatives of agencies of the Executive, Legislative, Judiciary and the Public Prosecution Service, including TCU, the Brazilian Supreme Audit Institution.

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

The President of the Republic signed, on 01/31/2023, two decrees that inaugurate the reopening of dialogue between the Federal Government and social movements with the creation of the Social Participation Council and the Interministerial Social Participation System, reaffirming his commitment to maintain permanent dialogue with social movements and civil society organizations in the construction of public policies.

The group produced a detailed diagnosis of the scenario of social participation in the country in recent years, and presented proposals for the resumption of institutions and instruments of popular participation in the elaboration and control of public policies. Among them, the proposed formulation of the current structure of the General Secretariat of the Presidency.

Still in the transition, the members of the Council pointed out the need for the elected government to consolidate participatory actions and structures in all bodies of the direct and indirect administration of the Union, aiming at the construction of democratic public policies, as well as in the mediation of conflicts.

With this objective in mind, the president also edited the decree that created the Interministerial Social Participation System, establishing in each ministry a Social Participation and Diversity Office. The system will be coordinated by the General Secretariat of the Presidency, whose new functions are centered on coordinating the dialogue with social entities, with the mission of organizing the debate with society in order to guarantee social participation in the formulation and execution of public policies.

In that regard, Brazil has an Open Government Policy which aims to bring civil society and the government closer together, by promoting transparency, participation, public integrity and accountability. A dedicated unit at the Office of The Comptroller General (CGU) coordinates horizontal initiatives with line ministries and regulatory agencies to promote collaboration and engagement between government officials and a diverse array of non-governmental stakeholders. The Council for Transparency and Fight against Corruption is one institutional space for participation that can also be mentioned. The Council is a multistakeholder forum where public agencies and civil society organizations cooperate to improve policy-making and initiatives in this thematic area. Brazil is also promoting trust through the improvement of public services. Since 2017, it is mandatory for public organizations to have regular evaluations and a council with users for each service.

#### **5- Measures taken to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption;**

It is important to consider the existence, even if informally, of an anti-corruption system of the Federal Executive Branch, formed by the bodies and entities of the federal government with competence to act in the prevention, detection and combat of acts of corruption, as well as in the accountability of natural or legal persons, in accordance with the legislation applicable to these bodies, and by the measures adopted as a result of these powers. In the federal government, therefore, anti-corruption competences, measures and tools are not exclusively

attributed to a single body or entity, but are the responsibility of several responsible parties, each with a portion of attributions in the fight against corruption. In this way, several measures will be presented, which, in one way or another, require the articulated work of partner agencies that work with various strategies:

**National coordination:**

The National Strategy Against Corruption and Money Laundering – ENCCLA – is an overarching and cross-cutting institutional coordination mechanism that has been in place since 2003. Composed of 90 public institutions, from all government levels and branches, and seven private sector entities, ENCCLA serves as the main platform for the formulation of public policies, proposal of new legislation, and coordinated joint solutions to prevent and fight corruption and money laundering in Brazil.

Member institutions get together annually at a plenary session to discuss and agree, by consensus, on “actions” to be developed over the year to combat corruption and money laundering. Each action is implemented by a thematic working group, under the supervision of a sponsor agency, that reports back to the plenary on the results achieved.

The strategy has greatly contributed, among other things, to promoting the exchange of information and collaboration among different institutions, as well as introducing the use of new technological tools in the fight against corruption. Most notably, it is worth highlighting:

- the creation of the National Register of Clients of Financial Institutions (CCS), which is a centralized database containing information on all financial institutions’ account holders and clients, as well as their legal representatives, increasing the transparency of the financial sector (Goal 04/2008).
- the development of the Banking Transactions Investigation System (SIMBA), through which financial institutions transmit banking data to law enforcement agencies using a standard template, increasing the speed and quality of the information shared (Action 20/2010).
- the establishment of the first Laboratory of Technology Against Money Laundering (LAB-LD) and, subsequently, the National Network of Laboratories of Technology Against Money Laundering (Rede-LAB) to harness the use of information technology tools and scientific methodologies to analyze large volumes of data related to corruption and money laundering cases, optimizing judicial proceedings (Goal 16/2006).

**International coordination and cooperation:**

Brazil has had some success cases in the use of international cooperation on civil and administrative proceedings related to corruption and has concrete evidence that this is a very useful tool for the recovery of assets. As an example of the Brazilian experience, three leniency agreements were signed in 2021, two of which involved other jurisdictions, resulting in final all-encompassing resolutions of both cases. Total amount already paid by the companies was nearly 200 million US dollars.

Our experience with these agreements shows the importance of joint solutions between involved jurisdictions. Cooperation is also essential for the success of alternative legal mechanisms and non-trial resolutions.

Furthermore, Brazil has been involved in networks such as Latin America & Caribbean Anti-Corruption Law Enforcement Network (“LAC LEN”), which is a platform for informal exchange of information to facilitate the provision of legal assistance among its members, and

the Riyadh Initiative. It has also supported similar foreign organizations through direct cooperation.

**Other initiatives in Brazil that can be mentioned are:**

On July 12, 2022, the new regulation of the Anti-Corruption Law - Decree n. 11.129 was published, which deals with the administrative and civil liability of legal persons for harmful acts committed against the national and foreign Public Administration. The new regulation is the result of the experience accumulated by the Federal Executive Branch in the application of the Anti-Corruption Law over the nine years since it entered into force.

Interministerial Normative Ordinance n. 35, of December 5, 2022, was signed, setting out criteria to parameterize, within the scope of negotiations of leniency agreements, the calculation of the reduction of the fine established by article 16, paragraph 2 of Law n. 12.846/2013, in accordance with the provisions of article 47 of Decree n. 11.129/2022.

The Ordinance aims to develop the criteria set by the regulations above and standardize the parameters to be used to reduce fines in leniency agreements negotiated by the Office of the Comptroller General – CGU, and Attorney General’s Office - AGU, as guidance to negotiation teams and to promote greater transparency for companies interested in cooperation, voluntary-disclosure and self-report.

The standardization of criteria and parameters to guide the fine reduction margin raises the level of predictability and legal certainty of leniency agreements. Ultimately, establishes incentives for certain behaviors and postures of legal entities understood as appropriate in the context of negotiations and for achieving the objectives of the negotiated sanction policy and collaboration with regard to harmful acts to the Public Administration. Another examples of measures are Ordinance CGU/AGU 04/2019, that presents the procedure of interaction between CGU and AGU in negotiating leniency agreements and exchanging information, and *Protocolo de Execução* (Ordinance) CGU/AGU/Federal Police 01/2020, that regulates the exchange of information presented by individuals and legal entities collaborating with the public administration in the investigation of corruption and fraud (based on the tools of leniency agreements and *colaboração premiada* "plea agreements").

The third edition of the *Latu Sensu* Postgraduate Course in Prevention and Combat of Public Resources' Misappropriation was also promoted, with the offer of 46 spots, 20 for civil servants working at the CGU and 26 for civil servants of partner bodies or entities (Attorney General’s Office - AGU, Brazilian Intelligence Agency - Abin, Ministry of Justice and Public Security - MJSP, Federal Police - PF and Federal Highway Police - PRF). The course lasts 21 months and had its opening on February 25, 2021.

The course was modeled to enable critical reflection about Public Administration's acting and to provide a dialogue between the student body and the faculty, which facilitates the theoretical-practical transposition and the formalization of knowledge regarding control, detection, repression of public funds' deviation and consequent sanctions.

The Office of the Comptroller General (CGU) established a program to foster the adoption of anti-corruption measures through its Transparency and Integrity in Municipalities and States program (TIME Brasil). Through TIME Brasil, subnational governments can make an auto-diagnosis, find their maturity level in those areas, create an action plan with priorities and receive support from CGU to implement their plans. This support includes capacity building, roadmaps, technical assistance and even digital solutions.

In December 2020, the Anti-Corruption Plan was published for the period between 2020 and 2025. Its objective is to structure and implement actions to improve, within the scope of the federal Executive Branch, the mechanisms for preventing, detecting and making liable for acts of corruption, advancing in compliance and in improving anti-corruption legislation, in addition to complying with international recommendations. The plan comprises 576 actions distributed across 15 themes, such as internal control, integrity, inter-institutional articulation, transparency and social control, among others.

In this context, we can emphasize:

1) The creation of the Public Integrity System of the Federal Executive Branch (SIPEF) (Decree n. 10,756/21), which constitutes Action CGU 27 of the Anti-Corruption Plan - The system organizes integrity management units under the regulatory guidance of a central body (CGU).

2) The establishment of an Integrity Management Unit and the approval of an Integrity Plan in 100% of the bodies and entities, related to Action CGU 29 of the mentioned Plan.

## **6 - 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;**

As mentioned before, ENCCLA has greatly contributed, among other things, to promoting the exchange of information and collaboration among different institutions, as well as introducing the use of new technological tools in the fight against corruption. Most notably, it is worth highlighting:

- The creation of the National Register of Clients of Financial Institutions (CCS), which is a centralized database containing information on all financial institutions account holders and clients, as well as their legal representatives, increasing the transparency of the financial sector.
- the development of the Banking Transactions Investigation System (SIMBA), through which financial institutions transmit banking data to law enforcement agencies using a standard template, increasing the speed and quality of the information shared.
- the establishment of the first Laboratory of Technology Against Money Laundering (LAB-LD) and, subsequently, the National Network of Laboratories of Technology Against Money Laundering (Rede-LAB) to harness the use of information technology tools and scientific methodologies to analyze large volumes of data related to corruption and money laundering cases, optimizing judicial proceedings.

On November 28, 2022, the CGU launched the Bank of Sanctions, which is an evolution of the Integrated Registration System of CEIS/CNEP (SIRCAD) and was developed so that all bodies and entities of the Executive, Legislative and Judiciary branches of all levels of government can register data related to sanctions applied by them to public agents or private entities. This system becomes a source of information that enables transparency on the Transparency Portal of sanctions that are in force in the following registers: National Register of Ineligible and Suspended Companies (CEIS); National Registry of Punished Companies (CNEP) and

Registry of Expulsions from the Federal Administration (CEAF). As already mentioned, Ordinance CGU/AGU 04/2019 regulates the exchange of information regarding the joint action for the cases of Law n. 12.846/2013; and Ordinance (*Protocolo de Execução*) CGU/AGU/Federal Police 01/2020 regulates the exchange of information regarding the investigation of corruption and fraud between federal agencies. CGU, AGU and Federal police established routines and procedures using information technology to exchange large amounts of documents and information based on these ordinances. For example, AGU has used leniency agreements information in civil procedures since 2018 and CGU regularly asks the Federal Police to clarify information regarding criminal liability of directors and executives that are under investigations and whose companies are negotiating leniency agreements.

Brazil also established a Central Committee for Data Stewardship that aims to improve interoperability of government data in all its areas. The Central Data Governance Committee was established by Decree 10.046/2019, with powers to deliberate, among others, on the guidelines for the categorization of broad, restricted and specific sharing, and the form and means of publication of this categorization, observing the relevant legislation, regarding the protection of personal data; and guidelines for the integration of bodies and entities with the Citizen's Base Register.

The Central Data Governance Committee is responsible for deciding questions about the integrity, quality and consistency of the CBC data. In addition, it decides which new data will be included in the Citizen's Base Registration, to determine the prevalence among them and the inclusion of new bases.

The Federal Government Anti-Corruption Plan in order to improve the mechanisms for prevention, detection and accountability for acts of corruption, represents an effort to optimize the exchange of information and the integration of initiatives in charge of the different governmental levels.

In that regard:

1) Action CGU 52 addresses the “Improvement of inter-institutional articulation between investigation units and bodies” through the development of a study that proposed a model to speed up the articulations between anti-corruption bodies, improving decision-making in the processes of ongoing investigation and investigation.

2) Action MJSP 2 provided for the establishment of the National Network of Judicial Police Units in Combating Corruption – RENACCOR, in 2022.

3) Actions CGU 53 e 54, related to Decree n. 10,571/2020 and e-Patri System. The availability of data from individuals income declarations by the Brazilian Federal Revenue Service represents a concrete initiative that enabled CGU to develop the e-Patri system. This system allows the monitoring of the evolution of the wealth of public agents of the federal government, and enhances the monitoring and repression of possible situations of illicit enrichment, as well as the identification of risks of conflict of interest, as regulated by Decree n. 10.571, December 9, 2020.

4) It is important to inform that the plan contemplated 4 (four) specific actions in the field of prevention and detection of cases of conflict of interests; 4 (four) actions in the field of transparency of agendas; 6 (six) actions in the field of public ethics, and 1 (one) action in the field of private representation of interests (lobby), and that many of these actions have already been successfully completed.

## **7 - Measures taken to promote transparency including by publishing findings of both the anti-corruption bodies and the supreme audit institutions;**

The Office of the Comptroller General's [auditing reports](#) are publicly available as are the decisions of the Court of Accounts (TCU).

The availability of the [conflict of interest prevention dashboard](#) in July 2022, in addition to being a concrete transparency measure, also makes it possible to monitor the demands made to the [conflict of interest prevention system \(SeCI\)](#) by federal civil servants. This panel presents several indicators and makes available a summary of the results of the analyses made by CGU on issues related to possible conflict of interest situations.

In the field of Transparency Policy on the Commitment Agendas of public agents in the federal Executive Branch, it is important to mention CGU's initiative in creating the [InfoAgendas](#), an electronic platform that seeks to promote social control and monitoring of the use of the e-Agendas System.

In addition to the publication of all reports on the CGU [website](#), the reports dealing with state-owned companies are also available for consultation on the [Panorama of State-Owned Companies](#).

This Panel has external access with public information from companies and gathers information from Information System of State Companies, Integrated Planning and Budgeting System and external sources. In addition, the dashboard features:

- Annual accounting data;
- Information by company and by group;
- Aggregated data: shareholding control, branch, sector, area of activity, supervising ministry, budget, economic-financial analysis, personnel and supplementary pension;
- Information on Asset Restructuring (Privacy and Divestments).

## **8 - Provide examples of reports prepared by the supreme audit institutions, national legislatures of body or bodies that prevent corruption;**

Examples of the Office of the Comptroller General's reports can be found on the following website: <https://eaud.cgu.gov.br/relatorios>

## **9 - 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;**

Brazil has several normative institutes that seek to combat, directly and indirectly, foreign bribery, some of them with a validity prior to the Anti-Bribery Convention, but which could be used for this same purpose. Such regulations are subject to constant monitoring and review, as can be seen from the following updates:

- The Brazilian Penal Code (December/1940), contains a specific chapter on crimes committed against the Public Administration. In June 2002, Law n.



10.467 included in the Penal Code the articles 337-B and 337-C, which deal with crimes committed by individuals against foreign public administration, describing acts inherent in corruption.

- Law n. 12.846/2013 - Anti-Corruption Law, is considered the most relevant normative institute in the fight against corruption issued in Brazil. This law provides for the administrative and civil liability of legal persons for the practice of acts against the Public Administration, national or foreign, and provides other measures. Through this law, Brazil is considered to move from one situation of inertia to another of encouraging codes of conduct, ethics and culture of compliance. The law was recently the subject of the issue of a new Regulatory Decree, Decree n. 11.129/2022, in order to promote better applicability of its provisions. Among the numerous impactful mentions of this standard we can mention the most concrete guidelines for the creation and implementation of compliance program in companies, being stipulated that such program will be analyzed according to: (i) the commitment of the senior management of the legal entity; (ii) standards of conduct, code of ethics, policies and compliance procedures applicable to all employees and administrators and, where necessary, to third parties; (iii) periodic training on the program; (iv) periodic risk analysis to make adaptations necessary to the program; (v) accounting records that reflect in a complete and precise manner the transactions of the legal entity; (vi) internal controls that ensure the prompt preparation and reliability of reports and financial statements; (vii) procedures to prevent fraud and illegal proceedings in bidding processes, among others factors analyzed.
- Seeking, furthermore, to improve the applicability of the Anti-Corruption Law, CGU issued in 2022 the Ordinance n. 19, which establishes elements for investigative leverage and reimbursement to the Public Administration by companies involved in acts of corruption, in a subsidiary way to the leniency agreements.
- All government entities involved in the fight against corruption routinely promote cycles of discussions and debates around the political and normative issues for the improvement of the system.
- In addition to the aforementioned rules, Law n. 9.613/1998 can also be mentioned, the Law to Combat Money Laundering Crimes, which defined the crimes of laundering or concealment of assets, rights and values, as well as created the Financial Activities Control Council (COAF), which is considered Brazil's Financial Intelligence Unit, and forced the adoption of internal controls by companies active in certain segments of economic relevance to money laundering, described in the legislation. It has undergone constant changes aiming for its improvement, the most recent of which was effective in 2023.
- There is also Law n. 12/529/2011, Brazilian Competition Defense Law, which instituted the Brazilian Competition Defense System (SBDC) that aims to suppress the abuse of economic power, fixing the list of conducts that may characterize such violations. This legislation has been revisited several times since its edition, the last being the change that occurred in November 2022.

- Law n. 13.303/2016, Public Enterprises Law, established the legal grounds to state-owned companies and its subsidiaries. The law determines the improvement of compliance mechanisms and corporate governance, specific bidding procedure, changes in contract regimes, risk management, internal controls, to be observed not only by the companies itself, but also by third parties who contract with them, bringing transparency to the corporate governance process. This law was regulated by Decree n. 8.945/2016, which underwent several improvements throughout its applicability, the most recent being in 2022.
- Finally, Law n. 14.133/2021, instituted new procedures for the acquisition of goods and services and for contracts with the Brazilian Public Administration, including via international bids (procedure occurred in national territory, but which allows the participation of a member with its registered office abroad). This law determined the need for the establishment of a compliance program by companies that contract with the public authorities in bids seen as of great importance. This institute also provides that the existence of a compliance program will function as a tiebreaker in public competitions and its absence or inadequacy will be considered as a factor for aggravating penalties imposed in the event of contractual infringements, corruption, fraud and other illicit activities.

The bodies of the Federal Public Service that are part of the Integrity System are obliged to establish an Integrity Program, which organizes the integrity measures to be adopted in a certain period of time and which must be reviewed and evaluated periodically. In addition, the Federal Government Anti-Corruption Plan provided for Action CGU 46 - "Evaluation of the integrity programs of Federal Public Administration bodies and entities", which consisted of verifying the functioning of institutional measures aimed at the prevention, detection, punishment and remediation of practices of corruption, fraud, irregularities and ethical and conduct deviations. The assessment was made by the CGU in 2022.

Furthermore, over the past few years, the CGU has developed some "Dashboards" with indicators on sensitive aspects of the process of preventing and fighting corruption. In the field of conflict of interest, we can cite the [Conflict of Interest Prevention Dashboard](#). Regarding the Transparency Policy of Public Commitment Agendas, we can highlight the creation of the [infoAgendas Platform](#). These instruments contribute to the implementation of State evaluation and monitoring actions, and also to enhancing the exercise of social control.

In mid-2015, the Office of the Comptroller General (CGU) started a new line of action to assess the maturity of state-owned companies' integrity programs. The first steps began at the end of 2014 due to the entry into force of the Anti-Corruption Law (Law n. 12.846/2013). In March 2015, with the approval of Decree n. 8420/2015, which regulates aspects of the Law, the evaluation parameters of integrity programs became clear and, based on these parameters, the CGU developed its analysis methodology.

Taking the parameters listed in Article 42 of Decree n. 8420/2015 as a reference, fifteen themes were analyzed in the work carried out, grouped into different dimensions: development of the integrity program management environment; periodic risk analysis; structuring and

implementation of policies and procedures; communication and training; program monitoring; remediation measures and application of penalties.

It is important to clarify that, currently, the Decree n. 8420/2015 was revoked by Decree n. 11.129/2022, which regulates the administrative and civil liability of legal entities for the practice of acts against the public administration, national or foreign. In this new legal text, the article 57 establishes that the integrity program will be evaluated, regarding its existence and application, according to the fifteen parameters mentioned above.

The fifteen themes were evaluated in relation to three attributes: existence of the rules that structure the program, quality of the rules in view of the best practices of integrity and implementation of the program.

Through these audits, the CGU presents a diagnosis about the level of maturity of the state-owned companies' integrity policies and procedures. This line of action is also linked to Law n. 13.303/2016, which promotes the adoption of integrity measures in state-owned companies. From the weaknesses and opportunities for improvement identified in the audits, the state-owned companies have the necessary elements to prepare an action plan with a view to promoting the improvement of their integrity mechanisms. The deployment of this action plan is monitored by the CGU.

Another initiative that also underwent changes as a result of the approval of the Anti-Corruption Law and Law n. 13.303/2016 was the Pro-Ethics program. The program started in 2011 and adopted the same evaluation system for all registered companies. In 2017, the program was reformulated to better reflect the new legal provisions. Thus, the Pró-Ética regulation established that state-owned companies of the Federal Executive Branch that enroll in the program would be evaluated through the application of integrity assessment audit procedures.

Based on the aforementioned initiatives, the CGU evaluated the integrity programs of 36 federal state companies between 2015 and 2022, as shown in the table below. All audit reports issued recommendations for improving internal controls and risk management.

<b>Audited Company</b>	<b>Report access link</b>
Amazonas Distribuidora	<a href="https://auditoria.cgu.gov.br/download/10670.pdf">https://auditoria.cgu.gov.br/download/10670.pdf</a>
Banco da Amazônia - BASA	<a href="https://auditoria.cgu.gov.br/download/9140.pdf">https://auditoria.cgu.gov.br/download/9140.pdf</a>
Banco do Brasil	Ainda não publicado. Aguardando os trâmites de publicação.
Banco do Nordeste	<a href="https://auditoria.cgu.gov.br/download/7641.pdf">https://auditoria.cgu.gov.br/download/7641.pdf</a>
BB Tecnologia e Serviços	Ainda não publicado. Aguardando os trâmites de publicação.

Caixa	<a href="https://auditoria.cgu.gov.br/download/9831.pdf">https://auditoria.cgu.gov.br/download/9831.pdf</a>
Ceagesp	<a href="https://auditoria.cgu.gov.br/download/9103.pdf">https://auditoria.cgu.gov.br/download/9103.pdf</a>
CeasaMinas	<a href="https://auditoria.cgu.gov.br/download/11857.pdf">https://auditoria.cgu.gov.br/download/11857.pdf</a>
CEITEC	<a href="https://auditoria.cgu.gov.br/download/9347.pdf">https://auditoria.cgu.gov.br/download/9347.pdf</a>
CGTEE	<a href="https://auditoria.cgu.gov.br/download/9143.pdf">https://auditoria.cgu.gov.br/download/9143.pdf</a>
CHESF	<a href="https://auditoria.cgu.gov.br/download/9411.pdf">https://auditoria.cgu.gov.br/download/9411.pdf</a>
CODEVASF	<a href="https://auditoria.cgu.gov.br/download/8984.pdf">https://auditoria.cgu.gov.br/download/8984.pdf</a>
Companhia Docas do Ceará - CDC	<a href="https://eaud.cgu.gov.br/relatorios/download/880144">https://eaud.cgu.gov.br/relatorios/download/880144</a>
CONAB	<a href="https://auditoria.cgu.gov.br/download/9088.pdf">https://auditoria.cgu.gov.br/download/9088.pdf</a>
Correios	<a href="https://auditoria.cgu.gov.br/download/7638.pdf">https://auditoria.cgu.gov.br/download/7638.pdf</a>
DATAPREV	<a href="https://auditoria.cgu.gov.br/download/10501.pdf">https://auditoria.cgu.gov.br/download/10501.pdf</a>
EBSERH - Empresa Brasileira de Serviços Hospitalares	<a href="https://auditoria.cgu.gov.br/download/9086.pdf">https://auditoria.cgu.gov.br/download/9086.pdf</a>
Eletroacre	<a href="https://auditoria.cgu.gov.br/download/9203.pdf">https://auditoria.cgu.gov.br/download/9203.pdf</a>
Eletrobrás Distribuição Alagoas	<a href="https://auditoria.cgu.gov.br/download/9364.pdf">https://auditoria.cgu.gov.br/download/9364.pdf</a>
Eletrobrás Distribuição Piauí	<a href="https://auditoria.cgu.gov.br/download/9235.pdf">https://auditoria.cgu.gov.br/download/9235.pdf</a>
Eletrobrás Distribuição Roraima	<a href="https://auditoria.cgu.gov.br/download/10236.pdf">https://auditoria.cgu.gov.br/download/10236.pdf</a>
Eletrobras	<a href="https://auditoria.cgu.gov.br/download/10551.pdf">https://auditoria.cgu.gov.br/download/10551.pdf</a>
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Infraero	<a href="https://auditoria.cgu.gov.br/download/13032.pdf">https://auditoria.cgu.gov.br/download/13032.pdf</a>
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PPSA - Pré-Sal Petroléo	<a href="https://auditoria.cgu.gov.br/download/14041.pdf">https://auditoria.cgu.gov.br/download/14041.pdf</a>
Serpro	<a href="https://auditoria.cgu.gov.br/download/9345.pdf">https://auditoria.cgu.gov.br/download/9345.pdf</a>
Telebras	<a href="https://auditoria.cgu.gov.br/download/8923.pdf">https://auditoria.cgu.gov.br/download/8923.pdf</a>
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**10 - Structures or institutions responsible for evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption;**

The structure of the Brazilian state allows various entities in various levels to implement administrative measures to combat corruption, and some may also propose legislative changes or even interpret the laws that are in effect in an imposing manner. We can mention, in a broad way the Executive, Legislative and Judicial Powers, and in a specific way, the Office of the Comptroller General (CGU), the Attorney General's Office (AGU), the State and Municipal Comptrollers, the Courts of Accounts, the Judicial Superior Courts and the Public Prosecutor's Office.

## **11 - Processes for periodically evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption;**

The process of re-evaluation of anti-corruption measures is continuous, uninterrupted, and occurs through the exchange of information between the entities entrusted with the function of promoting the fight against corruption, as well as discussions with civil society and academia, as well as through the monitoring of accountability processes and their evolution.

In this sense, it is worth noting the publication of Decree n. 11.129/2022, which regulates the objective administrative and civil liability of legal entities for the practice of acts against the public administration, national or foreign, dealt with in Law n. 12.846/2013.

On July 25, 2022, Ordinance CGU No. 19/2022, was published, which provides for the procedure for the early decision of administrative processes of liability of legal entities. In a practical manner, CGU has, for example, an unit (*Coordenação-Geral de Promoção de Integridade Privada*) that congregates several of the necessities that were identified by the agencies, for example, updating applicable guidelines and manuals on combating corruption, renewing agreements between institutions, including designing new regulations, proposing bills to the government and other actions related to updating methodologies, statutes and regulations.

In addition, Interministerial Normative Ordinance n. 35/2022, was signed, setting out criteria to parameterize, within the scope of negotiations of leniency agreements, the calculation of the reduction of the fine established by article 16, paragraph 2 of Law n. 12.846/2013, in accordance with the provisions of article 47 of Decree No. 11,129/2022.

The Ordinance aims to develop the criteria set by the regulations above and standardize the parameters to be used to reduce fines in leniency agreements negotiated by the Office of the Comptroller General (CGU), and the Attorney General's Office (AGU), as guidance to negotiation teams and to promote greater transparency for companies interested in cooperation, voluntary-disclosure and self-report.

The standardization of criteria and parameters to guide the fine reduction margin raises the level of predictability and legal certainty of leniency agreements. Ultimately, establishes incentives for certain behaviors and postures of legal entities understood as appropriate in the context of negotiations and for achieving the objectives of the negotiated sanction policy and collaboration with regard to harmful acts to the Public Administration.

With regards to transparency, measures are closely and regularly monitored, including organizations' compliance to access to information requests and to proactive transparency publications. Standards for compliance are public as is the data of the monitoring, allowing civil society to contribute to the oversight (information available at [www.paineis.cgu.gov.br/lai](http://www.paineis.cgu.gov.br/lai)).

In this topic, it stands out Action CGU 46 of the Federal Government Anti-Corruption Plan, which foresaw for 2022 the "Assessment of the integrity programs of the bodies and entities of the Federal Public Administration". The measure included an evaluation of the components of the integrity programs of the bodies and entities of the Federal Public Administration, with the objective of verifying the existence of the institutional measures aimed at the prevention, detection, punishment and remediation of practices of corruption, fraud, irregularities and ethical and conduct deviations.

In addition, with CGU's recently organizational structure rearrangement, an area dedicated to monitoring and evaluation (CGMAV) of integrity measures has been created, whose objective is to establish, in partnership with the area of prevention of conflicts of interest (CGCI), monitoring and evaluation mechanisms for situations of conflict of interest, nepotism, illegitimate private representation of interests, among other aspects.

Besides, it is important to add the perception that the creation of panels and platforms for the dissemination of data and indicators on sensitive topics in the fight against corruption, such as conflict of interest and transparency in the agendas of commitments of public agents, tend to contribute to the establishment of a systematic and periodic process of evaluation and monitoring by the CGU and the society.

## **12 - Requirements in relation to the frequency of these evaluations.**

As already mentioned, there is no specific periodicity for the evaluation of anti-corruption standards. The process of re-evaluation of anti-corruption measures is continuous, uninterrupted, and occurs through the exchange of information between the entities entrusted with the function of promoting the fight against corruption, as well as discussions with civil society and academia, or through the monitoring of accountability processes and their evolution. However, CGU holds methods for review of guidelines and manuals every time there is a substantial change in statute or practice.

## **13 - 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;**

### **- Leniency Agreements**

Regarding domestic cooperation, in 2020 a Technical Cooperation Agreement was signed between several organizations, such as the Office of the Comptroller General, the Ministry of Justice, the Federal Court of Accounts and the Attorney's General Office, under the coordination of the Brazilian Supreme Court. The cooperation agreement was designed to improve the coordination between institutions with overlapping jurisdiction to fight corruption, which was considered one of the main challenges for Brazilian authorities. Besides, this has also improved the leniency agreements framework, granting a better safe point from which companies can cooperate with the Government, admitting its wrongdoings in order to solve its corporate liability with all public institutions.

### **- Special operations**

"Special operations" are investigative actions taken jointly by different Brazilian agencies, including the Office of the Comptroller General, the Federal Police, State and Federal Prosecution Offices, amongst others. Their work aims to investigate acts taken against Public

Administration that compromise the integrity of public institutions, cause financial losses to public treasury, and result in immeasurable social damages.

Special operations have a dissuasive effect in the practice of corruption as they represent the State's power to detect illicit acts. In addition, the work derived from a special operation does not end in its deflagration and detection. Once the illicit act is identified, the competent administrative, prosecutorial, and judicial authorities will continue their work, as demanded by each specific case.

The numbers of special operations that detect corruption cases are expressive. As an example, from 2003 up to May 2022, 596 operations were held in partnership between the Office of the Comptroller General, the Federal Police, with the support of other Brazilian agencies. These special operations resulted in more than 1 billion euros of calculated damages. Most of these joint actions aimed at dismantling specialized criminal organizations in the embezzlement of public funds through passive and active corruption, money laundering and influence peddling.

- Research of information about people who were appointed to occupy positions in the Federal Executive Branch.

In compliance with the legal determination, the Office of the Comptroller General, together with other bodies, shares information about the history of previous functional life of people who were appointed to occupy positions and functions of free appointment in the Federal Executive Branch with the Civil House of the Presidency of the Republic. Throughout 2022, more than 6,800 surveys of this type were carried out by the Office of the Comptroller General.

**14 - 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;**

Electronic system of asset information and conflicts of interest called "e-Patri", it's the electronic platform through which the civil public agents of the federal public administration present the respective declarations of assets and also the declarations of situations that may generate conflict of interests.

The system, that is still in development statement, will make the automated monitoring of the evolution and equity compatibility of the federal executive agent, that will make it possible to enhance the capacity of the Office of the Comptroller General to identify public agents of the federal public administration who perceive illicit enrichment and provide necessary information for appropriate sectors to investigate and to adopt the appropriate disciplinary measures, if necessary.

**15 - 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.**

As a means of ensuring the effectiveness of the lessons learned related to the fight against corruption and its evolution, incentives were made for a constant exchange of information with



the institutions in charge of promoting anti-corruption actions. The Office of the Comptroller General (CGU), the Attorney General's Office (AGU), the Federal Police and other agencies promote continuous cross-training events to promote best practices, new methodologies and techniques on the fight against corruption. One example is the annual event for all of the public servants working on CGU's investigation and intelligence area, that involved international lectures, presenters from the federal police, from the judiciary and from the CGU, on topics of production of evidence for corruption, special investigation techniques, non-trial resolutions, challenges for corruption prosecution and other topics, with more than 230 attendants.

As well as the constant exchange of information with national and international institutions responsible for promoting anti-corruption actions, the Office of the Comptroller General (CGU), in the context of leniency agreements, promotes corporate compliance in 2 different moments: (i) during the negotiation of any agreement, since the benefits of reducing a possible fine encourage companies to invest properly in anti-corruption compliance programs; (ii) after the signing of the agreement through which CGU monitors the companies' compliance program. It is important to highlight that the integrity commitments assumed by companies that enter into leniency agreements are published in active transparency, which, in a direct way, demonstrates that the lessons learned in one negotiation are used to encourage integrity actions in others.

In addition, the "Empresa Pró-Ética" is a project developed by CGU that aims to encourage and positively recognize the voluntary adoption of good compliance practices by the private sector. The Pró-Ética, developed in a partnership between the public and private sectors, was considered a good practice by several international organizations, such as the OAS, OECD, UNODC and the Global Pact, and, since 2010, has been a reference in terms of development actions and dissemination of good practices related to integrity programs.

Since 2020, the CGU has published reports with a survey of the strengths and weaknesses of the integrity programs of the companies that participate in Pró-Ética. This study and the experience acquired by the CGU over almost 13 years of the project are fundamental to promote improvements in the evaluation format used by CGU and ensure the improvement of the fight against corruption in Brazil.