

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;

- (a) -----
- (b) -----
- (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,

Ans: Regarding SAI Independence, there are requirements in the Lima Declaration and the Mexico Declaration, which are included in the International Standards of Supreme Audit Institutions and adopted by

the member countries of the International Organization of Supreme Audit Institutions (INTOSAI).

The Office of the Auditor General of the Union is a member of INTOSAI and a Supreme Audit Institution (SAI) responsible for the improvement of public finance management. So, it is important to make sure that the audits are carried out independently and are free from external influence so that SAI can perform its duties with objectivity, responsibility, accountability and transparency.

As a result, the SAI's Core Values include requirements of independence, accountability, and responsibility. Out of the six strategic goals in the Strategic Plan 2023–2027, it is also prescribed "To strengthen the independence, legal framework, and mandate of the SAI." It is conducted to emerge a statute that can protect the activities of auditors and strengthen the duties and powers of the Union Auditor General, approve and issue the rule (estimated time - after 2024) and amend the Union Auditor General Law if necessary to make it stronger. Regarding SAI Independence, our SAI is also participating as a member of the Cooperative Research Project with the theme "SAI Independence in ASEAN Countries: Implementing Foresight Tools for Preferable Future" in which SAI Thailand is the Project Leader.

- ❖ 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:

Ans: The Professional Standards Committee of the International Organization of Supreme Audit Institutions has established the International Standards of Supreme Audit Institutions (ISSAIs) to be followed for public sector auditing. The purpose of ISSAIs is to enhance the independence and effectiveness of SAIs and assist member countries in further improvement of the audit procedures under their mandates. Since our SAI is a member of INTOSAI, it is necessary to carry out audits by ISSAIs.

Therefore, since the Strategic Work Plan (2018 to 2022) of our office, we have set goals to be able to conduct the audits in accordance with international standards, and we have included this point in the Strategic Work Plan (2023-2027) and are continuing the implementation process.

The activities are carried out by establishing Strategic Goals to be able to perform through developing ISSAI-based Audit Manuals and Guidelines to be able to conduct the audits more effectively and continuing to implement the capacity-building programs for the staff.

Our SAI is conducting the audits focusing on better management of public finance and property and public procurement, the situation of compliance with the existing financial regulations, procedures, guidelines and instructions regarding these activities and the actual implementation of the activities and then issues the audit reports including audit findings and recommendations after reviewing on the activities which should be undertaken.

Using budget expenditure in line with Financial Regulations set by Ministry of Planning and Finance, setting budget Authority by positions.

Reporting Pre & Post internal Audit with weekly, monthly, quarterly and yearly basis and submitting the audit Reports to Ministry of Planning and Finance and Central Bank of Myanmar.

Accepting post audit by Auditor General Office and taking corrective action for recommendation of Auditor's reports.

Participating Public Feedback Programme organized by Anti-Corruption bodies.

The measures to promote the implementation of resolution 9/3 are concerned with the measures of accounting, auditing and public procurement. Myanmar Insurance is conducting in accordance with the Presidential Directive No. 1/2017 for the public procurement.

According to Good practices, lessons learned and challenges in periodically evaluating the efficiency and the effectiveness of anti-corruption measures and policies; **At present, The Public Procurement and Asset Disposal law has been drafted and all Government Organizations have to comply the Presidential Directive (1/2017) dated 10-4-2017 and (1/2022) dated 17-3-2022 for their procurement.**

In relation to tax audit, Internal Revenue Department has drawn up an Audit Manual to check the taxpayer compliance in the Self-Assessment System – SAS offices in accordance with the international standards and is performing in accordance with the manual.

Announcing legally in national newspapers concerned with tendering on capital expenditure, organizing the groups for qualifying and timing of the tendering process and in some cases, tender opening is made by the supervision of the Minister Office.

In order to promote effective utilization, transparency and accountability in management of public finances, public property and public procurement, the government has been taking the effective measures in accordance with the principles of tender procedures for government procurement Notification No. 1/2017, Notification No. 1/2022, Project Bank Notification No. 2/2018 and Procedure for Competitive Tender Process of Unsolicited Proposals No. 1/2020. After

the tender process, the implementing agencies strictly follow to the financial management regulations, project implementation and monitoring and evaluation.

In addition, during the implementation process, the PDCA (Plan, Do, Check, Act) model has been undertaken in order to strengthen the planning and project planning cycle.

In order to promote the proper management of Public Property, all the entities have to register the Fixed Asset and send to the list of Fixed Asset especially machinery and equipment to Central Equipment Statistics and Inspection Department. In addition, the government land under the respective ministries have registered in the Land and Property Bank. The internal audit teams have been formed for effective utilization of public finance and asset.

According to the resolution 9/3 of UN Convention, the National Archives Department undertakes the following measures to be transparency and accountability in the management of public finance,

- The Department implements open tender process in procurement of goods and render services by following the government instruction No (1/2017) and (2/2022).
- The Department examines monthly expenditure to check it goes well with cash plan.
- The Department takes appropriate corrective action to respond to the findings of audit report and the recommendation of the audit institutions.

Central Equipment Statistics and Inspection Department checks the proposal of capital budget of equipment sector for union level of ministries and organization and allows for repair charges of motor vehicles, motor bike and office equipment and distinguish the nationalized vehicles and motor cycle can be useful or demolish. Moreover, we perform the state-owned vehicles and equipment for maximum capacity and full utilization in line with the policy of the state

in order to promote transparency and accountability in the management of public finance.

We also implement our public procurements in accordance with the instructions such as “Tender terms for allowing investment activities and commercial activities” issued by former Office of the President Instruction No. 1/2017 on 10th April, 2017 and “Instructions to be followed in the Public Procurement and leasing of stated-owned property” issued by Chairman of the State Administration Council Instruction No. 1/2022 on 17th March, 2022.

- ❖ 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:

Ans: Myanmar has been trying to become an EITI Member country since 2012 to strengthen Public Financial Management Reform, to improve the transparency of tax revenue from the Extractive sector, to attract foreign investments by conducting mineral resource exploration and production activities in an open manner and to have better management on the Extractive sector.

In addition, the procurement of over 100 million kyat for COVID -19 has been disclosed in the website of Ministry of Planning and Finance.

To promote transparency, accountability and good governance in the management of departmental auditing procedures, we have not only Internal Auditing but also follow International Standard on Auditing (ISA) and audited by Auditor General Office.

To prevent anti-corruption in department, we establish training to develop the skills and knowledge of our staffs from discussing on Friday meetings and Monthly Darbar. Moreover, we have recommendation/ suggestion Boxes, and hot-line phones.

To establish and promote effective practice aimed at the prevention of corruption, we report “Monthly report on the Department’s anti-corruption activities” to Ministry of Planning and Finance Office.

- ❖ 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:

Ans: Our SAI is conducting Financial Audit, Performance Audit and Compliance Audit as per our mandate under Section 11, 12, 13, 25 and 26 of the Union Auditor General Law.

When we conduct the financial audit, we give audit opinions after examining with generally accepted auditing standards and international standards of supreme audit institutions whether or not the financial activities of the government departments and government organizations comply with the required laws, rules, and regulations; and whether or not the financial statements and accounts are fairly presented by the Financial and Accounting Framework (e.g. Government Accounting – Hta-Sa, U-sa, Sa-ya, Ya-Tha-Sa or Generally Accepted Accounting Principles or International Public Sector Accounting Standards or International Financial Reporting Standards, etc.)

By conducting such audits, the public financial management system is strengthened by giving recommendations and including the needs/weaknesses for the implementation in the audit report regarding the matters of whether or not the receivable revenue of the state has been fully collected; whether or not the expenditures are used properly, effectively and efficiently according to the Regulations on Financial Management of Myanmar, existing laws, rules and regulations, orders, instructions and procedures; whether or not the

departments and organizations supervise the receipts are estimated fully following the notifications issued yearly by the Ministry of Planning and Finance to have a proper financial management system in the implementation of the budget and the revenue are collected increasingly, and expenditures are used effectively.

- ❖ 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

Ans: According to ISSAI 100 - Principle 51 of the International Standards of Supreme Audit Institutions (ISSAIs), our SAI shall follow up on the actions taken by the government organizations and government departments on the audit findings and the recommendations. Therefore, instructions regarding the Follow Up System are issued to monitor whether there is progress and implementation regarding the audit findings and recommendations by the responsible person of the relevant organizations and departments.

Regarding the Follow-up System, our SAI is performing the following procedures:

- Determining the deadline to respond to the status of the implementation of the audit findings, reviews and recommendations (for example: within 20 days/within 30 days from the date of receiving the audit report) when sending the audit reports to the government departments and government organizations;

- Monitoring whether there is a response within the timeframe or not, our SAI sends a notification letter to the relevant departments and organizations where the deadline is over and sends a copy of the such letter to the higher level of the relevant departments and organizations;
- Analyzing the actions taken on the audit findings and recommendations with evidence when receiving a reply from the relevant departments and organizations;
- If the evidence is not sufficient, it is informed by sending a letter to the relevant departments and organizations or discussing with the responsible person of the such department;
- If it is necessary to check again on the actions taken by the relevant departments and organizations, the required audit will be carried out when the next audit is entered, or the necessary inspection will be conducted promptly depending on the degree of importance; and
- The matter that has not yet been overseen and taken action by the government departments and government organizations will be included in the report submitted to the Parliament (State Administration Council which is the Supreme Administrative Body), depending on the importance of such matter.

In addition, the Follow Up is being carried out using the follow-up template and plan included in the Handbooks regarding ISSAI-based Financial Audits and ISSAI-based Performance Audits.

Taking necessary corrective actions on practice and procedure of bank's working system in line with The Anti-Corruption Law 2013, instructions and guide lines of Ministry of Planning and Finance and Central Bank of Myanmar.

Coordination with Central Bank of Myanmar and Ministry of Home Affair by answering the queries from Bureau of Special Investigation Departments.

Performing the internal audit and then not to miss by being audited by the Union Auditor General on the capital, current, pension expenditures and welfare fund.

Sending departmental revenue from write-out the departmental fixed assets from the list into the state budget during fiscal year.

- ❖ 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,

Ans: A separate internal audit division must be established independently to audit and report on the accounts and activities to monitor their activities and manage financial matters are performed systematically under the respective laws, rules, regulations, by-laws and procedures.

In the Regulations on Financial Management of Myanmar (Notification No.35/2017 of the Ministry of Planning and Finance), it is stated that the union level, the region or state-level departments and organizations shall carry out internal auditing to monitor their activities and manage financial matters under the respective laws, rules, regulations, by-laws and procedures. And they shall establish an

internal auditing team initiated by a senior official as assigned by the departmental head.

The internal audit team has been formed in the departments and organizations and has conducted internal auditing. To determine whether or not internal audit work can be relied on and to identify the areas that the external audit should pay more attention to, the Office of the Auditor General of the Union, the external auditor analyzes the internal audit reports, evaluates their activities, and reviews the actions taken on the recommendations of the internal auditor by their departments and organizations. It will enable more effective audit work by identifying the department's areas of strength and weakness.

To be able to perform internal audit work more broadly, delivering internal audit courses in the training being provided by our SAI and the training organized by the relevant departments and organizations.

- ❖ 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,

Ans: Our SAI is performing translating into the Myanmar version of ISSAI-30, 130 Code of Ethics regarding the Code of Ethics published by INTOSAI and issuing instructions on it which shall be followed by the auditors so that the staff perform the audit works with integrity; issuing the Standard Operating Procedures on Anti-corruption to identify and prevent potential corruption risks to ensure that the performance of the duties is free from corruption and to prevent the corruption and fraud through resolution and taking effective action; organizing Knowledge Sharing Programs, holding seminars, distributing

pamphlets on corruption prevention; including the course on Code of Ethics in training provided by our SAI; forming Corruption Prevention Units (CPU) in the Office of the Auditor General of the Union and at the Offices of the Auditor General of Region/State and monitoring and reporting by the Terms of Reference (TOR) of such unit.

In November 2021, Internal Revenue Department enacted the Code of Conduct in accordance with the international standards to be complied by tax official. Moreover, it is complying by our all tax officials.

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

Ans: It is necessary to publish high-quality audit reports that follow international standards to increase the trust of the Public in our SAI's performance. As a result, we will upgrade the Quality Assurance Review Guidelines that have already been published in our office (by reviewing them once every two years) if necessary to strengthen the quality assurance review of the audit, to conduct widely IT audit as per the changing era, to perform Quality Assurance Review mutually between the head office and regional audit offices and also in the divisions under the head office by organizing the Quality Assurance Review teams, and plan to increase Quality Assurance Review yearly.

Increasing trust in anti-corruption organizations and government institutions: The Anti-Corruption Commission have established the Corruption Prevention Units in 14 Union Ministries/ Organizations as a pilot project since 2019. 2023 in January, (38) Union Ministries/Organizations and (14) Regional/State Governments have been able to expand and establish Corruption Prevention Units. The public feedback program (Public Feedback Program-PFP) was implemented sending questions via SMS to the telephones of the

people who have received service, aiming to reduce and prevent petty corruption in office branches under the supervision of relevant departments; to know the quality of public services; to make people aware that the Union Ministries/Organizations are concerned about the people's daily livelihood and to strengthen trust among the people.

Organizing Data Entry Operator (DEO) Teams for the use of Corruption Prevention Unit (CPU) and CPU Toolkit.

As the Investigation and Anti-illegal trade Division at Customs Department, Public Feedback Programme (PFP)(Admin) (1) account are being used for sending SMS based on the data inputted by Data Entry Office (15) accounts in monthly campaign. There is once a month Campaign sending SMS to the representatives and entrepreneurs which conducts Customs services in Customs checkpoints, townships and Customs Department (Head Quarter) whether the service is satisfactory or not.

Organizing of group to eliminate Corruption from Director (Administrative and Human Resources section) as a president.

Arranging to report step by step to Corruption Prevention Unit if there is a special case and making departmental enquiry if there is an ordinary case.

Organizing the committees to get justice in promotion, appointing and transferring.

In order to promote fighting against corruption, the Corruption Prevention Unit (CPU) have been set up in every department and Public Feedback Programme (PFP) is implementing to prevent the petty corruption in Planning Department under the Ministry of Planning and Finance.

To strengthen Anti-corruption bodies, we, Central Equipment Statistics and Inspection Department is not a department that interacts with the private sector, but it is a department that interacts with government organization and provides services, we have participated as a member in Ministry Corruption Prevention Unit (CPU) and also have formed Department Corruption Prevention Supervision Committee and Department Corruption Prevention Monitoring; Sub-committees in order to investigate and indentify anti-corruption and prevention activities.

In accordance with the interlinkage between preventive and law enforcement approaches, Corruption Prevention Unit, Sub Group of Corruption Prevention Unit and Data Entry Office have been already formed at Myanma Foreign Trade Bank.

To implement the Public Feedback Programme, Sub Group of Corruption Prevention Unit and Data Entry Office member of Myanma Foreign Trade Bank attended the training programme held by Myanmar Anti-Corruption Commission.

This program is used and undertaken in ministries and organizations. I would like to report that there is a wide range of public participation in the program.

- ❖ 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

Ans: Our SAI is submitting the report on auditing the accounts of receipt and payment of the Union as well as the implementation of works at least once a year and on the unusual situation from time to time to the president and the Parliament (the State Administration Council which

is the Supreme Administrative Body) according to the Auditor General of the Union law.

In the meeting of the Financial Commission, we discuss and recommend actions that should be taken to ensure that public funds are used efficiently, that work is completed on time, that benefits are improved, and that legislative bodies encourage the respective organizations' implementation of the audit findings and recommendations. Discussing with the Joint Public Accounts Committee previously about the audit reports submitted to the President and the Parliament, discussing mutually with the audited entities, supervising by sending Management Letter to the higher level of the relevant departments and organizations, reviewing the response as necessary provide support for effective and successful implementation of the audit process by increasing understanding of the audit findings and recommendations.

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

Ans: A Workshop, Understanding of Corruption Related Money Laundering Risk, was conducted with the collaboration of Anti-Money Laundering Central Authority for the investigators of ACC office to better understand of the risks of money laundering related with corruption.

To enhance the performance of investigators in conduction investigation, we invite experts to conduct capacity building courses.

Myanmar organized the Multi-Stakeholder Groups including the Government, Company, and Civil Society Organizations (CSO) in accordance with the EITI Standard (requirement 1.4) with the aim to

have trust building among them and also actions were taken to strengthen governance and to have transparency in extractive sectors.

Undertaking tax assessment, if it finds out any suspicious factors related to Anti- Money Laundering and Countering the Financing of Terrorism (AML/CFT), Internal Revenue Department is continuously cooperating with the Financial Intelligence Unit.

Instructing the directives concerning with anti-corruption to the state and division offices, attending the anti-corruption courses and sharing the knowledge within the department.

Hanging anti-corruption slogan on the sections, sub-sections and inferior offices.

- ❖ 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;

Ans: The collaborations with Anti-Corruption Commission are as follows:

- Performing the audits according to the request by Anti-Corruption Commission and also informing the Commission about some material audit findings;
- Participating as a member of the Steering Committee, the Governmental Experts Team and the Working Group when implementing the first and second UNCAC Implementation Review cycle;
- Attending the meetings regarding the review process, providing recommendations on the assessments, participating in the study tours to study the technologies and policies of foreign countries;

- Participating in the Workshops/Seminars on capacity building jointly arranged by the Anti-Corruption Commission and the Development Partners.
- ❖ Measures taken to promote transparency including by publishing findings of both the anti-corruption bodies and the supreme audit institutions;

Ans: The audit reports are sent to the respective heads of the departments and organizations. Previously, the Joint Public Account Committee reviewed the audit report submitted to the president and the parliament by the Union Auditor General Law and then published the review report on its website.

Improving transparency by publishing the findings of anti-corruption organizations: In order to report to the public the annual activities of the Anti-Corruption Commission and to know the opinions of the public on the anti-corruption activities, surveys were conducted in order to find out the information needed to work with the public.

Myanmar has submitted the Myanmar EITI Report (5 times) (2013-2014 FY to 2017-2018 FY), Summary Data Report (April 2018 to September 2018), Commodity Trading Report (2017-2018 FY), Forestry Report (4 times) (2014-2015 FY to 2017-2018 FY) and Annual Progress Report (6 times) (2014-2015 FY to 2019-2020 FY) to International EITI Secretariat and also published to share extractive information in one place and to enhance the transparency.

Furthermore, in order to promote financial transparency and public financial awareness,

- Budget law and Supplementary Grant Law have been published in newspapers and Ministry of Planning and Finance's web pages started from 2011-2012 FY. (<https://www.mopf.gov.mm/my/cso-budget-laws>)

- Citizen's Budget, a brief of government budget to be easily understand by the public, has been published annually on MoPF's website started from 2015-2016 FY. This is a summarized document that describes about the macroeconomic status of the State, fiscal policy, public financial management, estimated revenues and expenditures, budget deficit, foreign grants and loans, Union Budget and the States/Regions Budget.
- Some fiscal information including the Pre-Budget Statement, Budget Law, In Year Report, Mid-Year Report, Year-End Report and Budget Speeches have been published

We would like to describe the following examples (EITI case) of the implementation of above those measures:

- As the Ministry of Planning and Finance, Budget Department is implementing Myanmar Extractive Industries Transparency Initiatives process. In order to be transparency, accountability and responsibility in the extractive sector, Myanmar applied to be a member of EITI countries in 2012. In 2014, Myanmar has become as 45th candidate country. Since then, Myanmar has been implementing EITI process in line with the international EITI standard.
- The first Myanmar EITI report had been published in 2015 which cover oil and gas sector and mining sector for the 2013-2014 financial year. And the second and third MEITI reports had been issued in 2018 which cover oil and gas sector, gems and jade sector, other mineral and pearl sector for the 2014-2015 and 2015-2016 financial year respectively. In 2019, the fourth MEITI report had been produced for 2016-2017 financial year cover with oil and gas sector, gems and jade sector, other mineral and pearl sector. And then, for the 2017-2018 financial year, the fifth MEITI report cover with the above-mentioned sectors and the first commodity trading report which only cover oil and gas sector were being published in 2020.

- 6th Summary Data Report for 2018 (from April 2018 to September 2018) also had been issued in 2020.
 - Furthermore, the four forestry reports had been published which covered 2014-2015, 2015-2016, 2016-2017 and 2017-2018 financial year in 2019 and 2020 respectively.
 - The above-mentioned reports have been written by the independent administrators who reconcile the data from the government and from the companies of the extractive sectors in line with the international EITI Standard. The government discloses the tax and fees which levied from extractive companies and the extractive companies also disclose the fact and figure which is paying to the government. To collect the data from the extractive sector, there is a necessary to get the assessment of Auditor to reconcile that data in line with the EITI Standard 2019, Requirement 4.9. In addition, according to the EITI Standard 2019, Requirement 4.8 and 7.2, it is needed to disclose the data within two years and follow open data policy.
 - Myanmar has made Meaningful Progress overall in the implementation of EITI process after the first validation.
 - In order to fight corruption and be transparency, accountability and responsibility, you may visit <https://myanmareiti.org/> regarding with the implementation of extractive sector in Myanmar.
- ❖ Measures taken to enhance the capacity of supreme audit intuitions and develop the skills of their members and staff in preventing and combating corruption including through training, education and knowledge exchange.

Ans: According to the law amending the Auditor General of the Union Law (2018), the duties of the audit offices are getting broader such as auditing not only the accounts of receipt and payment of the State but also the implementation activities of departments and organizations;

auditing whether the set up and staff strength are appropriate enough for the responsibilities they have to perform and whether there is the situation of implementation of works are likely to achieve the original purpose or objective; auditing whether there are precision, accuracy, systematic maintenance and effective utilization in taking over and using the state-owned assets, co-operative-owned assets and public-owned assets; auditing whether there are wastages, leakages, damages, losses and misappropriation in implementing the projects; and auditing whether the supervision over the organization or the way of the organization works is performing under a systematic work, the performance of the staff which is free from corruption and the beneficial utilization of funds and properties, etc.

To effectively carry out the duties under the Union Auditor General Law, it is necessary that the quality of our staff need to be continuously improved. In order to enhance the knowledge and experiences of the staff, knowledge-sharing programs, sending participants to domestic and foreign training courses, and conducting training are all organized. Such auditor needs to enhance their capabilities while also following the code of ethics in their work as an oversight body for the sake of the citizens and the state.

Thus, our SAI conducts the issuing of the Standard Operating Procedures on Anti-corruption, organizing Knowledge Sharing Programs, holding seminars, distributing pamphlets on corruption prevention; including the course on Code of Ethics in training provided by our SAI; forming Corruption Prevention Units (CPU) in the Office of the Auditor General of the Union and at the Offices of the Auditor General of Region/State and monitoring and reporting by the Terms of Reference (TOR) of such unit.

- ❖ 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.

Ans: As we adopted a decentralized system by the Union Auditor General Law 2010, the structure of the audit offices was different from the previous one and the powers are distributed by appointing the Union Auditor General and Deputy Auditor General at the Union level and Regional Auditor Generals at respective States/ Regions. With such a distribution of powers, apart from some issues that need to be decided at the head office level, the respective states/regions can make independent decisions in carrying out their activities, so the decision-making process becomes faster and more agile.

As our SAI is conducting the audit in line with the International Standards of Supreme Audit Institutions, we must increasingly perform with accountability, transparency and integrity accordingly. The SAI Performance Measurement Framework (SAI PMF) is a holistic framework used in the voluntary assessment of the activities of the Supreme Audit Institutions in line with International Standards of Supreme Audit Institutions-ISSAIs and International Good Practices. The benefits to be gained by performing SAI PMF Assessment include strengthening accountability, transparency and integrity. Our SAI conducted the SAI PMF Assessment in 2019. We conducted SAI PMF Assessment on the activities of our SAI to promote transparency, accountability and good governance, and also we are conducting by INTOSAI P-20 of ISSAIs. Regarding the SAI PMF Assessment, it is also expected to conduct a Repeat Assessment in the future.

Myanmar organized the Multi-Stakeholder Groups including the Government, Company, and Civil Society Organizations (CSO) in accordance with the EITI Standard (requirement 1.4) with the aim to have trust building among them and also actions were taken to strengthen governance and to have transparency in extractive sectors.

- ❖ Measures taken to enable supreme audit institutions to perform their roles in preventing and combating corruption where 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.

Ans: During emergencies and crisis response and recovery of our country, our SAI conducted audits and issued audit reports on the use of the expenditures funded for the disaster that occurred in accordance with the disaster law and disaster rules, and the compliance of the departments and organizations in accordance with the Covid-19 Economic Relief Plan (CERP) established by the government. It is also conducting audits according to the instructions issued occasionally for construction and procurement activities (for example – Directive No. 7/2020 of the Republic of the Union of Myanmar, President Office, Directive No. 1/2022 of the Office of the State Administration Council, Tender procedures to be followed by government departments and organizations, etc.).

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 bodies that prevent corruption:
- ❖ External reports on the operation of the supreme audit institutions.

Ans: Our SAI conducts sending the audit reports to the respective heads of the departments and organizations, submitting the audit report to the president and the Parliament (State Administration Council which is the Supreme Administrative Body) according to the Union Auditor General Law, performing the audits according to the request by Anti-Corruption Commission and also informing the Commission about some material audit findings.

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 endeavor 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 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;

Ans: In our country, the rules and regulations, instructions, and procedures regarding finances and procurement are occasionally amended. We audit and recommend departments and organizations on their activities to evaluate whether they adhere to the new rules and regulations, instructions, and procurement procedures. The audit instructions are also amended depending on the requirement.

We have amended the 2013 Anti-Corruption Law four times to address weaknesses encountered during investigations and tacking action while also reviewing anti-corruption laws and regulations to ensure compliance with changing systems, the constitution, and international standards.

We discuss weakness encountered during the investigation and prosecution the corruption cases, as well as lessons learned and strengths, in weekly Friday discussion session.

The review process of the strengths and weaknesses encountered in the implementation of the National Strategy, Action Plan, and Policies for the fight against corruption is currently underway.

Union Auditor General office, Regional Auditor Offices and the Central Bank of Myanmar regularly inspected the financial transactions and

accounting records in Myanmar Economic Bank (Head Office), District Branches, Township Branches and Sub-Treasuries and measures taken to issue that the findings of inspection report and half-margin from the Internal Audit Division of Myanmar Economic Bank (Head Office) responding within specified time.

Inspecting information to the Financial Intelligence Unit (FIU) for Cash Transaction Report and Suspicious Transaction Report (CTR / STR) relating to Anti-Money laundering by regular audit teams of Internal Audit Division of Myanmar Economic Bank.

Debt relief for farmers, which is a business of Myanmar Agricultural Development Bank is implementing lending/collecting agricultural loans in accordance with the goal of raising the standard of living of farmers. Banking operations are being carried out without corruption among the farmers and bank staff. Myanmar Agricultural Development Bank has established an internal audit division to prevent corruption in accounting and auditing. The internal audit division is performing the inspection of activities and accounting such as travel expenses, checking expenses of the Myanmar Agricultural Development Bank (headquarters), region/ state, district and township bank branches.

Meetings between village administrators, credit inspection teams and farmers are held at Region /State, district, township bank branches. Strict supervision is being carried out with instructions step-by-step to eliminate corruption in the lending/collection of agricultural loans.

Myanmar Agricultural Development Bank also follows the guidelines of the Office of the Auditor General of the Union and makes inspecting and supervising the loan security and function of the banks by region/ district and township audit teams during the specified period; rural saving deposit, loan business, auditing and administration are also performed in accord with law and regulation to be free from corruption. Strict action is also being taken with Civil Service Personnel Law and Rules.

In order to prevent corruption, our department has further notified the offenses related to service personnel regulations with instructions according to Chapter (15) of the Civil Service Personnel Law, and is protecting Myanmar Agricultural Development Bank from causing corruption. By doing what one should not do, corruption is sustainable and threatens to undermine ethical values and justice. It is destabilizing the society and endangering the rule of law. Corruption undermines traditions and democratic values. Corruption undermines traditions and democratic values. Therefore, as an institution of the government, we assure that we follow laws and regulations, instructions and orders adopted by the Anti-Corruption Commission of Myanmar to avoid the negative effects of corruption.

The measures of implementation para 6 of resolution 9/6 is concerned with the prevention corruption matters and Myanmar Insurance is implementing the online transformation process so that the underwriting and claim matters can be more transparent and to terminate the corruption.

Good practices derived from periodic reviews of the effectiveness and impact of anti-corruption activities and policies are presented below:

- Carrying out the anti-corruption as a national responsibility; Developing a clean government and good governance; Improving dignity and accountability in public administration; State property due to corruption Protecting the rights and interests of society and citizens without harming them; Taking effective action against the perpetrators of corruption; There is more transparency in law enforcement and administrative sectors, and domestic and foreign investments can lead to economic development.

Challenges thanks to corruption are:

- Owing to corruption; It has resulted in Human exploitation, abuse and injustice. To create awareness that dealing with these crimes as everyone's right and responsibility, and the participation of

individuals and organizations. Only through joint actions, we will be able to overcome the incidence of corruption and its negative consequences. The Stakeholders-Countries, government officials, civil servants, law enforcement officers , news media representatives and the private sector; social and educational organizations can prevent corruptions , While the public and the youth have the responsibility to participate in the fight against corruption, only through this collective prevention will we be able to prevent the corruption-related crimes that humanity is facing. In addition, for corruption is country, regional development; It is a major obstacle to peace and security. As corruption, conflict and instability are interrelated, such as education, natural environment, economy, Sports and gender equality and ensuring justice, Corruption would wreak havoc on all areas of human society's development,

- In addition, corruption also leads to conflicts which are being escalated. Other side effects include weakening the rule of law due to corruption in society, worsening poverty. It has led to easier illegal access to resources and the financing of armed conflict, hindering peace processes. Therefore, in eliminating these barriers, it is submitted that transparency and strengthening of institutions are very important processes.

Using Open Data, Transforming information technology (IT) systems, Improving statistical capacity, Increasing statistical literacy to Fight Corruption- good practice: Transparency of statistical methods builds trust in the data being disseminated as well as helping in knowledge sharing and capacity building for statisticians. In Myanmar, has the national statistics online portal system acting as a “one-stop service” for all official statistics produced by Myanmar Management Information System (MMSIS). To generate open data, data can be released transparently and freely by users, reducing corruption.

Transforming information technology (IT) systems: The application of new technology can potentially reduce corruption risks in statistical collection. The use of computer-assisted personal interview (CAPI) tools in Myanmar Living Conditions Survey, 2017, which improved the efficiency and accuracy of data collection. Using GIS-based sampling approaches not only act as input survey data results but can also determine the location of targeted households. Additionally, moves to adopt cloud data management systems rather than servers may lead to reductions in cyber-security as well as mismanagement threats and corruption.

Our Central Equipment Statistics and Inspection Department followed the 2013 Anti-Corruption Law, 2018 Corrections of Anti-Corruption Law, Anti-Corruption Commission Code of Conducts, Responsibilities of Ministry Corruption Prevention Unit (CPU), Responsibilities of Department Corruption Prevention Supervision Committee and Department Corruption Prevention Monitoring; Sub-committees.

- ❖ Structures or institutions responsible for evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption,

Ans: Oversight Bodies such as the Anti-Corruption Commission, Ministry of Planning and Finance and the Office of the Auditor General of the Union (by reviewing and giving recommendations on the actions that should be taken and the weakness as per audit findings) and the Corruption Prevention Unit of Departments and Organizations are responsible for determining whether there are adequate or not according to the legal instruments and administrative measures regarding the prevention and fighting of Corruption.

- ❖ Processes for periodically evaluating relevant legal instruments and administrative measures with a view the determining the adequacy to prevent and fight corruption;

Ans: Our SAI holds Executive Committee Meeting regularly every two weeks, reviews the instructions on the internal control system as well as the audit procedures and practices, and revises or modifies them as necessary.

The Corruption Prevention Units- CPUs established at the Office of the Auditor General of the Union and the Offices of the Auditor General of Region/State hold meetings, monitor and report the situation on the corruption prevention.

- ❖ Requirements in relation to the frequency of these evaluations.

Ans: Our SAI conducts the reviewing and updating of the audit instructions if necessary when there are changes in national policies, amending the law and rules of Anti-Corruption, changing the provisions of finance and procurement, and updating international standards of accounting and auditing used as the criteria for auditing.

Information may, in particular, include the following;

- ❖ Primary are 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 analyzing impact of new legislation or measures taken to prevent corruption;
- ❖ Legislative reports on the adequacy of anti-corruption laws and administrative measures.

Ans: We are developing an Investigation Manual to ensure a consistent standard for the investigation processes.

We are drafting a Whistleblower Protection Law to encourage more people to participate in our Anti-Corruption activities and protect them from retaliation.

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 laws 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

Ans: We are assigned the experienced investigator for the Anti-Corruption Educating Programs to raise the awareness of the negative effects of corruption in the private sector, Basic Education School, Universities and colleges and to promote anti-corruption activities that align with international standards and domestic laws.

- ❖ 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.

Ans: We carried out the following activities regarding the policies, procedures and standard operating procedures for the prevention of corruption;

- issuing the Standard Operating Procedures on Anti-corruption;
- forming Corruption Prevention Units (CPU) in the Office of the Auditor General of the Union and at the Offices of the Auditor

General of Region/State and monitoring and reporting by the Terms of Reference (TOR) of such unit;

- Performing the audits according to the request by Anti-Corruption Commission and also informing the Commission about some material audit findings;
- Participating as a member of the Steering Committee, the Governmental Experts Team and the Working Group when implementing the first and second UNCAC Implementation Review cycle.