

Information requested from States parties on anti-corruption efforts in preparation for the fourteenth meeting of IRG UNCAC

I. Information on strengthening the role of SAIs in preventing and combating corruption (resolution 9/3 of the Conference of States Parties to the United Nations Convention against Corruption)

1. Please describe (quote and summarise) the measures/steps your country has taken, if any, (or intends to take, together with the corresponding timeframe) to implement the Convention and promote the implementation of Resolution 9/3.

In relation to Article 9, paragraph 2 and the measures/steps that have been taken, States Parties may wish to consider including the following elements:

Measures under the United Nations Convention against Corruption	The Romanian Court of Audit (RCOA's response)
Measures taken to promote, in accordance with the fundamental principles of the legal systems, the independence of a SAI	<p>In the Romanian Constitution, revised in 2003, under Title IV "Economy and Public Finances", at Art.140 there are provisions regarding the "Court of Accounts". Details of its functions, authority and powers are laid down in Law no.94/1992, republished, and amended.</p> <p>As regards to the independence, capacity and powers that the Romanian Court of Accounts (referred to as RCoA) currently has, they can be considered appropriate if an assessment of the provisions of Law No 94/1992, republished, and amended (referred to as the "Law"), is made on the basis of the key recommendations/criteria of independence identified by the INTOSAI community, laid down in the Lima Declaration adopted in 1977 (ISSAI P1 principle) and those contained in the Mexican Declaration adopted in 2007 (ISSAI P10 principle) on the independence of supreme audit institutions. In this respect:</p>

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	<p><i>As regards to the institutional independence and independence of SAI members and auditors in carrying out their work:</i></p> <p>The existence of the RCoA as a fundamental institution of the rule of law is stipulated in the Constitution, and details of its functions, authority and powers are stipulated in the law. Although the independence of the RCoA is not expressly provided for in the Constitution, the law on organisation and functioning (Law no. 94/1992) guarantees a high degree of initiative and autonomy.</p> <p>The appointment of the members of the RCoA's Plenum, the duration and manner of termination of their mandate are laid down in the Constitution and the law, guaranteeing their decision-making independence. Plenum members, counselors of accounts, are appointed by Parliament for a 9-year term, that cannot be extended or renewed which allows them to perform their duties without limitation. RCoA's Plenum is renewed with one third of the counselors of accounts every 3 years. The counselors of accounts are independent in carrying out their duties and are irremovable during their term of office. They are dignitaries and are subject to the incompatibilities provided by law for judges.</p> <p><i>As regards to the organizational independence/autonomy:</i></p> <p>The RCoA has full freedom to establish its own rules and procedures for carrying out its tasks and obligations arising from its mandate, according to the Law. The Parliament and the Government doesn't interfere with the organisation and management of the institution.</p> <p><i>With regard to the management of the institution's human resources and the ability to perform its functions, a certain level of independence is ensured by the Law:</i></p> <p>The Plenum approves the list of professional functions of the RCoA, the name, the scope of activity and the organizational structure of the RCoA's departments, the organizational structure of the RCoA, appoints the directors, deputy directors, heads of units, the secretary general and establishes their duties which are included in the job description. The Plenary also approves the organisational structure of the General Secretariat and the tasks of its structures.</p> <p>The President appoints the staff of the RCoA, with the exception of those appointed by the Plenum, and orders, where appropriate, their secondment or removal from office, in accordance with the legal provisions. The President also exercises disciplinary action and applies disciplinary sanctions in cases mentioned in the Code of Ethics of the institution and</p>

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	<p>communicates the vacancies of RCoA members to the Parliament, in order to choose the new Plenum members.</p> <p><i>According to the Law and internal regulations adopted by the Plenary in enforcing the Law, RCoA has full independence in planning, programming, executing audits, reporting and capitalising on documents resulting from audits:</i></p> <p>Thus, the RCoA carries out its work autonomously in relation to its work programme and the selection of audit topics, and also in planning, carrying out, reporting and verifying how the measures disposed following the audit missions are being carried out. RCOA's actions, such as compliance audit, financial audit. performance audit and documentation activities are initiated by the Court ex officio and may only be stopped by Parliament if the powers established by Law for the RCoA are exceeded.</p> <p>The decisions of the Chamber of Deputies or the Senate, which require the RCoA to carry out audit missions, within the limits of its powers, are mandatory, according to the Law, and no other public authority or person can require such audit missions.</p> <p><i>As regards to the access to information:</i></p> <p>The Law ensures the unhindered access of the RCoA to the records, documents and information necessary for verifying the entities in its area of competence. The RCoA has the right to decide what information is needed in order to carry out its audit tasks. The audit staff of the RCoA has the right of unhindered access to the premises of the audited entities in order to carry out the activities necessary to fulfil its mandate established by the Law. At the request of the RCoA, the public authorities responsible for financial and fiscal control, as well as control or prudential supervision in different areas have the obligation to carry out specific controls as a priority.</p> <p>At the beginning of 2023, the RCoA Plenum has decided to publish all the audit reports, excepting those containing classified information in accordance with the specific legislation in the field and with the regulations of the Court.</p> <p><i>As regards to the reporting rights and obligations, according to the Constitution and the Law:</i></p> <p>The RCoA is empowered to report annually and independently to Parliament on its findings. The institution shall report annually to Parliament on the management accounts of the consolidated general budget for the previous budgetary year, including irregularities detected. The annual public report is published in the Official Gazette of Romania, Part III.</p>

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	<p>The RCoA communicates to the Parliament and, through the chambers of accounts, to the deliberative public authorities of the administrative-territorial units, reports on the areas in which it is competent, whenever it considers necessary.</p> <p>The legislation in force does not contain any provisions limiting the RCoA's freedom to decide the content of audit reports. There are also no provisions restricting the RCoA's freedom to decide when its reports are published. The only exception is the annual public report which the RCoA submits to Parliament and that must be drawn up within 6 months from after receiving the accounts from the bodies competent to draw them up and that are obliged to submit them for verification.</p> <p><i>As regards to the financial independence/autonomy:</i></p> <p>The legislation provides for a certain degree of financial independence of the RCoA from the Government. The RCoA prepares and approves its own budget, which it sends to the Government, in order to include it in the draft state budget subject to Parliament's approval. The RCoA budget is provided separately as an annex to the annual law approving the state budget and theoretically, according to the Constitution and Law no. 94/1992, only the Parliament would be able to "censor" the draft budget approved by the Plenum of the Court. In practice, however, the draft budget approved by the Plenum is not included by the Ministry of Finance in the form received but undergoes changes that may affect the activity of the Court. Therefore, in this case we are only talking about "a certain degree of independence". RCoA has the right to use the funds allocated from the state budget, according to their purpose and operating needs, in compliance with the provisions of the law on public finances on budget implementation, respectively the provisions on the commitment, liquidation, ordinance and payment of expenses.</p> <p>Control of the budget of the RCOA shall be exercised by a committee set up for this purpose by the two Chambers of Parliament and the execution of the budget is submitted to Parliament for approval in the first session of each year.</p>
Measures taken to implement policies for the effective functioning of Supreme Audit Institutions in accordance with the principles and standards formulated by the International Organisation of Supreme Audit Institutions	<p><i>With regard to ensuring sound management of public finances and public property:</i></p> <p>The mandate and powers of the RCoA, established by the Constitution and the Law, confer on the supreme audit institution the exclusive competence to verify the public funds in Romania. All public financial operations, regardless of whether and how they are reflected in the national budget, are subject to the audit of the Court. Thus, the RCoA audit's how to form, manage and use the financial resources of the state and the public sector, namely: the formation and use of the resources of the state budget, of the state social insurance</p>

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<p>with regard to ensuring sound management of public finances and public property, and – in areas such as public procurement</p>	<p>budget and of the budgets of the administrative-territorial units, as well as the movement of funds between these budgets.</p> <p>The RCoA carries out the financial audit of the execution accounts: the state budget, the state social insurance budget, the special funds, the local budgets (the counties, Bucharest and the sectors of Bucharest, the municipalities, cities and communes), the budget of the State Treasury, the budgets of the autonomous public institutions, the budgets of public institutions financed in whole or in part from the state budget, the state social insurance budget, the local budgets and the budgets of the special funds, as the case may be, the budgets of public institutions financed entirely from their own revenues, the budget of non-reimbursable external funds, as well as other budgets provided by the legislation.</p> <p>The RCoA performs compliance audits that verify and monitor whether the management of the public and private assets of the State and of the administrative-territorial units and the implementation of the revenue and expenditure budget of the audited entities are consistent with the purpose, objectives and tasks provided in the normative acts through which the entity was established.</p> <p>The RCoA carries out the audit of the performance of the use of the financial resources of the State and of the public sector; an independent assessment of the economy, efficiency and effectiveness with which a public entity, programme, project, process or activity uses the public resources allocated to achieve the objectives set is carried out as part of the performance audit.</p> <p>The RCoA notifies the criminal investigation bodies when, during the audit missions, it identifies facts for which there are indications that they have been committed in violation of the criminal law. The Court also informs the audited entity about this/</p> <p><i>In the area of public procurement:</i></p> <p>In the context of public procurement legislation, RCoA has an important role in the public procurement system, together with the National Agency for Public Procurement (NAPP), the National Council for Solving Complaints (NCSC) and the Ministry of Finance. The verification of public procurement, in all phases, from initiation, contracting and implementation, is a priority objective in the actions carried out by the Court, being found in all areas subject to RCoA audits, according to the National Strategy in the field of public procurement.</p> <p>Within the institution, a specialised structure has been established for the audit of public procurement, as well as tailor-made procedures for verifying the legality, economy,</p>

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	<p>efficiency and effectiveness of public entities' commitment of expenditure. By default, one of the objectives subject to verification is also how to comply with the legality of public procurement procedures.</p> <p>During the audits carried out by the Court, it is of particular importance to follow up on the principles that must be the basis for the award of public procurement contracts: non-discrimination, equal treatment, mutual recognition, transparency, proportionality, with a focus on the effectiveness of the use of funds and accountability. The purpose of the RCoA's verification actions is to identify cases of non-compliance with the principles of economy, efficiency and effectiveness in the use of public funds, as well as those of non-compliance with the legal framework.</p> <p>Given the primary interest of the Court to fulfil its basic function under quality conditions, any referral received on possible cases of unlawful, non-economic, inefficient or ineffective use of public funds due to non-compliance with public procurement legislation is analysed and can be taken into account when drafting/amending the annual work programme.</p>
<p>Measures taken to promote transparency and accountability in public finance management, including through a system of accounting and auditing standards and related supervision</p>	<p><i>As regards to the promotion of transparency and accountability, according to the Constitution and the Law:</i></p> <p>Through the specific activities organised and carried out, the RCoA verifies the establishment and use of the state's financial resources and the way of admitting the public and private patrimony of the state and of the administrative-territorial units. According to the law, the RCoA decides autonomously on its programme of activity.</p> <p>As regards to the reporting tasks of the Court and the transparency of public finance management, Law No 94/1992, republished, and amended, provides in Article 4(1) that "the RCoA shall submit annually to Parliament a report on the management accounts of the consolidated general budget of the expired budgetary year" and Article 39 states that "the annual public report shall include:</p> <ul style="list-style-type: none"> - RCoA's observations on the budget implementation accounts subject to its control; - conclusions drawn from the controls ordered by the Chamber of Deputies or the Senate or carried out with autonomous bodies, companies with full or majority state capital and other legal entities subject to the Court's control; - established violations of law and accountability measures taken; other issues that the Court deems necessary".

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	<p>According to the Law, the RCoA prepares the annual reports on local public finances that are submitted by the county chambers of accounts to the deliberative public authorities of the administrative-territorial units.</p> <p>Moreover, in the context of strengthening accountability in the management of public finances, Law No 500/2002 on public finances, amended, provides in Article 56(5) as follows: "The annual general account for the implementation of the state budget, the state social security budget and the other annual execution accounts shall be approved by law after their verification by the RCoA".</p> <p>The annual public report of the RCoA is published in the Official Gazette of Romania, Part III and on the webpage of the Court. The institution's annual activity report, the annual reports on local public finances, as well as special or performance reports on various aspects of interest to stakeholders, in particular citizens, are also published on the RCOA's website. Starting with the entry into force of the new Regulation on external public audit, which is published in the Official Gazette of Romania, Part I, respectively January 16th 2023, the audit reports or their summaries will be accessible to citizens and other interested parties through the RCOA website within 30 days following their approval.</p> <p><i>With regard to audit standards:</i></p> <p>According to the Law, the RCoA exercises control over the formation, administration and use of the financial resources of the State and of the public sector, that is to say, over all public funds.</p> <p>The control function of the RCoA is carried out through external public audit procedures in accordance with generally accepted international auditing standards. The external audit activity carried out by the RCOA is carried out in compliance with its own rules, adopted on the basis of generally accepted international audit standards.</p> <p>According to the Law, the RCoA has full freedom in adopting internal regulations thus, the Plenum approves: Regulation on the organisation and performance of specific activities, own rules on specific activity, audit manuals and guidelines on specific areas, drawn up on the basis of the RCoA's own rules.</p>
<p>Measures taken to promote the review, on a regular basis or as appropriate, of the applicable financial and accounting frameworks and procedures, with a view to</p>	<p>According to the Law, the RCoA approves, at the request of the Senate or the Chamber of Deputies, the draft state budget and draft laws in the field of finance and public accounting, or by application of which would result in a decrease in revenues or an increase in expenditure approved by the budgetary law.</p> <p>Also, according to the law, the RCoA still has powers regarding:</p>

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determining their effectiveness in the fight against corruption	<ul style="list-style-type: none"> - the evaluation of the activity of own financial control and internal audit of controlled legal entities. Legal entities subject to RCoA control are obliged to submit to it, by the end of the first quarter of the previous year, the report on the conduct and implementation of the internal audit program. According to the Law, RCoA develops collaboration with internal audit structures at the level of legal entities, in order to ensure complementarity and increase the efficiency of the audit activity. - the request to the financial, fiscal control bodies, including to the bank inspection body of the National Bank of Romania, to verify, with priority, certain objectives, within the framework of their legal duties; - to request and to use, for the exercise of its control and audit functions, the reports of the other bodies responsible for financial, fiscal, internal audit and bank inspection; - to call on specialized state institutions, whenever necessary, to carry out expert checks to help clarify findings.
Measures taken to ensure that audited entities respond to the findings of audit reports, implement the recommendations of the SAI and take appropriate corrective measures, including prosecution, to ensure proper management of public affairs and public property	<p><i>Aspects on how to implement RCoA's recommendations</i></p> <p>According to the internal regulations of the RCoA in place until the end of 2022, in order to eliminate the deficiencies found during the audit missions, for the reports drawn up and signed by the audit teams, the RCoA issued decisions with measures to recover the damage, to remove irregularities and to make the decision-makers in the audited entities accountable for the way public funds are used.</p> <p>The reports concluded following the actions to verify the implementation of the measures of the decisions issued by the RCoA (<i>follow-up</i> actions) show that, as a rule, the managements of the audited public entities have and follow the measures submitted by the RCoA regarding the determination of the extent of damages and their recovery, the establishment and follow-up of the collection of additional budgetary revenues, and the removal of irregularities in their financial-accounting and fiscal activity. However, the level of collection/recovery of the amounts representing additional revenue or damage estimated by the audit/control acts concluded is not at the level of society's expectations. Since the implementation of the measures ordered by the decisions depends on the deadlines set by the RCoA, deadlines which in some cases have been extended either in agreement with the audits for objective reasons or as a result of legal proceedings (resolution by the judiciary Courts), the gap between the moment of issuing the decision and the verification of the implementation of the measures may be several years, especially when the measures relate to the recovery of damages.</p>

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	<p>After the entry into force of the new Regulation on external public audit, i.e., January 16th 2023, the RCoA no longer issues decisions with measures to recover damages, to remove irregularities and to make the decision-makers in the audited entities accountable for the way public funds are used. According to the new procedure, for each completed audit mission the RCoA prepares an Audit Report and a Letter to the Management. The process of issuing the audit report involves the following steps:</p> <ul style="list-style-type: none"> - communication by the head of the RCoA's specialized structure of the draft audit report and of the letter to the management of the audited entity; - submission by the audited entity of a Point of View including any objections to the findings contained therein, including a Plan of Measures for the implementation of the recommendations; - conciliation with the audited entity of audit findings and conclusions, RCoA recommendations, possible objections and Plan of measures to implement recommendations; - finalizing the draft report and submit it to the Plenum for approval; - approval and transmission to the audited entity of the audit report and of the letter to the management. <p>The obligation to implement the recommendations lies with the heads of the audited entities, according to the Law. The audited entities are required to communicate to the RCoA the status of implementation of the recommendations.</p> <p>The verification of the implementation of the RCoA's recommendations and the assessment of their impact on the activity of the audited entities is carried out on the basis of follow-up missions. Like audit reports, follow-up reports or their summaries will be accessible to citizens and other stakeholders on the Court's website.</p> <p><i>As regards to appropriate corrective measures, including prosecution:</i></p> <p>In order to combat corruption, it is necessary for institutions and competent public authorities to step up their actions, including by identifying practical solutions to limit or prevent crime.</p> <p>The mission of the Court in society is essential as it is the main authority responsible for verifying the spending of public funds in accordance with the legal provisions, while taking into account lowering the costs and increasing the efficiently use of resources.</p> <p>According to the provisions of the Law on organization and functioning of the RCoA:</p>

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	<ul style="list-style-type: none"> - The RCoA formulates referrals to the competent criminal bodies when, following the verifications carried out at the public entities subject to audit, the existence of facts for which there are indications that they have been committed in violation of the criminal law has been established. These referrals are based on the findings of the external public auditors, which determine the start of specialized investigations by the criminal bodies, and in this purpose all relevant documentation related to the audit report is being submitted; - in situations where there are irregularities from legality and regularity, which have caused damage, the management of the audited public entity shall be informed of this matter. Determining the extent of the damage and ordering measures to recover it becomes an obligation for the management of the audited entity. RCoA formulates referrals to the competent criminal bodies for non-recovery of damage, as a result of the non-disposal and non-following of the entity's management of the measures submitted by the Court.
Measures taken to involve SAIs and Internal Audit Units in country assessments in the framework of the second cycle of the Mechanism for the Review of the 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 country visits, as appropriate	RCOA does not have information on this matter
Measures taken to promote integrity and honesty through the application of codes of conduct in supreme audit institutions, and in particular measures to align these codes of conduct with the Code of Ethics promulgated by the International Organisation of Supreme Audit Institutions	<p>According to the law, the Plenum approves the Code of Ethics and professional conduct of RCoA staff.</p> <p>The Code of Ethics and professional conduct of RCoA staff establishes ethical and professional conduct rules and formulates the values and principles that needs to be respected in order to increase the trust, the authority and the prestige of the Court as a supreme audit institution.</p> <p>In the elaboration of the Code of Ethics and Professional Conduct of the RCoA, the recommendations included in INTOSAI's Code of Ethical Conduct were taken into account, which, in accordance with the principles adopted at the Lima Congress in 1977, was</p>

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	<p>established as a basis for the codes of supreme audit institutions. Also, the elaboration of the Code took into account the provisions of Law no. 94/1992 as well as other normative acts providing for obligations, liabilities, incompatibilities and prohibitions applicable to RCoA staff.</p> <p>By applying the Code, the RCoA aims to achieve the objectives of:</p> <ul style="list-style-type: none"> - increasing the credibility of the Court as a supreme audit institution; - increasing the quality of the Court specific activities; - increasing the confidence of the verified entities in the actions and acts drawn up by the Court; - achieving a high level of professionalism of external public auditors.
Measures to increase trust in supreme audit institutions, anti-corruption bodies and government and public institutions as a whole	<ul style="list-style-type: none"> - RCoA prepares and approves annually an Activity Programme on the basis of which it carries out financial, compliance and performance audit missions. The Court decided to publish the Activity Programme on the institution's website; - The RCoA, in support of the initiative dedicated to the development of a dialogue with citizens and civil society, made available to them, in order to receive topics to be possibly included in the work programme of the Court for 2023, a dedicated e-mail address propuneri.program2022@rcc.ro. - RCoA participates through its representatives in various events organised by the associative structures of the audited entities (UNCJR, AMR, etc.), academia and civil society
Measures taken to build and strengthen relations between national legislatures and supreme audit institutions and to encourage national legislators to know the findings of SAIs so that they can be taken into account in the performance of parliamentary functions	<p>According to the Romanian Constitution, republished, the RCoA is obliged to report annually and independently to the Parliament on its findings. Also, the Law stipulates that the RCoA, within 6 months from the receipt of the execution accounts from the competent bodies that are obliged to draw them up and to submit them to the Court, prepares the annual public report which it submits to the Parliament.</p> <p>Law no. 500/2002 on public finances, as subsequently amended and supplemented, provides that the law on the annual general account for the implementation of the state budget, the state social security budget and the other annual execution accounts shall be approved by the Parliament, after their verification by the RCoA. According to the law, the annual public report prepared by the RCoA, which the Parliament uses to approve the above-mentioned laws, includes:</p> <ul style="list-style-type: none"> - RCoA's observations on the budget implementation accounts subject to its control;

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Measures taken to strengthen national, regional and international coordination and cooperation between bodies involved in preventing and combating corruption	<p>The National Anticorruption Strategy (NAS) 2021-2025 was adopted by the Romanian Government by Government Decision No 1269/2021, this document being published in the Official Gazette of Romania, Part I, no.1218bis/22.12.2021.</p> <p>As a continuation of RCoA's participation in previous NAS strategies and, as the supreme external, autonomous and independent public audit institution, the Plenum considered participating and supporting the implementation of the new NAS strategy. Thus, on January 25th 2022, the Plenum adopted the Declaration of Accession of the Court to the NAS 2021-2025. The Plenum decision also approved the list of objectives in NAS 2021-2025 that the RCoA undertakes to implement alongside other public authorities and institutions.</p>
Measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other government bodies active in the fight against corruption, including for advisory purposes	<p>Periodically, in the framework of the implementation of the NAS 2021-2025, in the organisation of the Ministry of Justice, the RCoA is invited and participates in the meetings and activities of the Platform for Cooperation of Independent Authorities and Anti-Corruption Institutions, which also include: the National Integrity Agency, Permanent Electoral Authority, People's Advocate, National Council for Solving Complaints, Superior Council of Magistracy, Anti-Fraud Department, General Anticorruption Directorate, National Anticorruption Directorate, National Office for Prevention and Combating Money Laundering, Ministry of Education and Ministry of Health. This framework facilitates a relevant exchange of information between anti-corruption bodies, RCoA and other government bodies active in the fight against corruption.</p>
Measures taken to promote transparency, including through the	<p>According to the law, the annual public report of the RCoA is published in the Official Gazette of Romania, Part III. The annual public report is also posted on the webpage of the</p>

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publication of findings of both anti-corruption bodies and SAls	<p>Court, together with the institution's annual activity report, the annual reports on local public finances, as well as other special or performance reports on various aspects of interest to stakeholders, in particular citizens.</p> <p>In the ongoing institutional reform process at RCoA level, it is envisaged that all audit reports will be made public as of 2023. A huge step has already been taken in terms of transparency of the institution's work by publishing the annual work programme on the website. Also, as has been done since 2019, an e-mail address was published on the Court website (www.curteadeconturi.ro)_when drafting the draft annual work programme: propuneri.program2023@rcc.ro (for the year 2023) to which citizens can submit proposals for topics/entities to be subject to RCoA verifications in the following year.</p>
Measures taken to enhance the capacity of SAls and develop the skills of their members and staff in preventing and combating corruption, including through training, education and knowledge sharing	<p>According to the Law, RCoA members are independent in the exercise of their mandate and irremovable throughout its duration. They are state dignitaries and are subject to incompatibilities provided by law for judges. RCoA members are prohibited from being part of political parties or from carrying out public activities of a political nature. Also, RCoA members are forbidden to exercise, directly or through interposed persons, trade activities, participation in the administration or management of companies or non-governmental organizations. They may not be experts or arbitrators appointed by a party in an arbitration. RCoA members, in addition to the duties provided by the Law, can only carry out teaching and scientific research activities.</p> <p>According to the law, external public auditors are subject to incompatibilities provided by the Code of Ethics of the profession. Also, the disciplinary liability of external public auditors, the conditions and the procedure for its application are established by the Code of Ethics of the profession, approved by the RCoA Plenum.</p> <p>In the Code of Ethics of the profession, which is approved by the RCoA Plenum, it is stipulated that the external public auditors are in a situation of incompatibility when:</p> <ol style="list-style-type: none"> a) they carry out public activities of a political nature; b) they perform any other public or private activity, except teaching positions in education. The function of external public auditor may not be exercised with the entity in which the auditor in question performs its teaching activity. The teaching activity can be exercised only outside the working hours of the RCoA. c) directly or through persons involved in trade; d) are a member of the management, administration and control bodies, remunerated or unpaid, of commercial or civil companies, including banks or other credit

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	<p>institutions, insurance or financial institutions, national companies and companies or autonomous bodies, as well as within political parties, with the exception of non-profit associations and foundations or professional associations;</p> <p>e) they are experts, mediators or arbitrators appointed by the Parties in an arbitration.</p> <p>In the RCoA, the Ethics Committee, which is a working group, subordinated to the Plenum of the Court, consists of 9 persons, in order to continuously monitor the way in which external public auditors comply with the provisions of the Statute and the Code of Ethics. The Committee was set up in order to:</p> <ul style="list-style-type: none"> a) monitor the way in which external public auditors are formed and comply with the provisions of the Statute and the Code; b) actively promote ethical behavior within the institution; c) raise awareness to the external public auditors of ethical principles and values and integrity; d) prevent the occurrence of any instances of violation of the Statute and the Code; e) provide the internal framework for ethical counselling. <p>The Ethics Committee provides continuous and initial training on ethics and integrity issues that are organized within the Court.</p>
<p>Measures taken to increase transparency, accountability and good governance in the management of SAIs, including their organisation, functioning and decision-making processes</p>	<p>Starting with 2019, the RCoA is in the process of institutional reform, the main driver of the change being the SIPOCA 744 “The Romanian Court of Accounts– SAI for the Citizen”, financed by EU funds. Through this project, with the support of the World Bank, RCoA aims to respond to the emerging challenges of the contemporary society that is in a permanent transformation, to redefine, through professionalism and transparency, its image in society and thus to become the engine of development and balance factor that brings added value in the lives of the citizens in whose service they operate.</p> <p>The project is currently reviewing regulations, rules and procedures, improving the structure of audit reports, reorganising quality assurance and quality control procedures, developing a recruitment and training strategy for staff that is in line with strategic institutional priorities and international audit standards.</p> <p>In May 2019 – September 2021, RCoA benefited from funding from the European Commission through the Structural Reform Support Programme, managed by the Directorate-General for Structural Reforms (DG REFORM), in order to develop the new</p>

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	<p>human resources and communication strategies. The project <i>Increasing the institutional capacity of the Court of Accounts of Romania and the capacity to interact with the external environment</i> aims to update and develop the two essential components for increasing the institutional capacity of the Romanian Court of Accounts, namely the communication component and the human resources component.</p> <p>According to the Law, the RCoA has full freedom to establish its own rules and procedures for the performance of tasks and obligations arising from its constitutional and legal mandate. Parliament and the Executive shall not interfere with the internal organisation of the institution.</p> <p><i>With regard to the management of the institution's human resources and the ability to perform its functions, a certain level of independence shall be ensured by the Law:</i></p> <p>The Plenum approves the list of professional functions of the RCoA, the name, the scope of activity and the organizational structure of the RCoA departments, the organizational structure, appoints the directors, deputy directors, heads of service, the secretary general and establishes their duties which are included in the job description. The Plenum also approves the organisational structure of the General Secretariat and the tasks of its structures.</p> <p>The President appoints the staff of the RCoA, with the exception of those appointed by the Plenum, and orders, where appropriate, their secondment or removal from office, in accordance with the legal provisions. The President also exercises disciplinary action and applies disciplinary sanctions in cases mentioned in the Code of Ethics of the institution and communicates the vacancies of RCoA members to the Parliament, in order to choose the new Plenum members.</p>
Measures taken to enable SAIs to fulfil their roles in preventing and combating corruption when responding to or recovering from national crises and emergencies, in particular as regards to their functions in support of public finance and public procurement management policies and procedures	<p>In the context of the evolution of the epidemiological situation in Romania, driven by the spread of COVID-19 and the increase in the number of people infected with the coronavirus SARS-COV-2, the Romanian Government mobilised in 2020 important public resources in order to prevent the spread of the pandemic and ensure the management of its consequences, and the Parliament approved the establishment of the state of emergency, adopted by the President of Romania.</p> <p>The Romanian Parliament, in the context of the approval of the measure on the extension of the state of emergency throughout Romania, by the Decision of April 16th 2020 established that, within 60 days from the end of the state of emergency, the RCoA</p>

Measures under the United Nations Convention against Corruption	The Romanian Court of Audit (RCOA's response)
	<p>should carry out a control of the management of public resources during the state of emergency and to submit to Parliament a report containing the findings, conclusions and proposals.</p> <p>In order to fulfil Parliament's mandate, the RCoA Plenum adopted a timetable for carrying out compliance audit missions between May and July 2020, which started with fact-finding missions in order to obtain information on:</p> <ul style="list-style-type: none"> - amounts allocated/received from central/local budgets for state of emergency management/amounts used, sources of funding and destinations; - entities that have received significant amounts from central/local budgets; - additional responsibilities/attributions that some entities have received in the COVID-19 state of emergency; - purchases made, according to their nature/type/value (services, products, equipments). <p>Subsequently, based on the data from the documentation carried out, the Plenum approved the inclusion in the 2020 audit programme, between 2nd and 26th of June, of a considerable number of audit missions on the management of public resources during the state of emergency to entities in the areas of: health, home affairs, safety and public order, social security, transport and communications, as well as with local public authorities (county councils, municipalities).</p> <p>The RCoA carried out, in total, 949 missions to as many public entities. Of these, 66 missions at central level were carried out by 9 specialised departments. The 42 chambers of accounts carried out, in turn, 218 missions to entities belonging to the central public administration and 665 missions to entities belonging to local public administration. Thus, the Chambers of Accounts carried out, in total, 883 audit missions.</p> <p>After the completion of the missions, the audit report was drawn up and forwarded to the Parliament. The report presented the aspects found by the audit teams in terms of public procurement expenditure, but also the expenditure resulting from the application of certain normative acts issued during the state of emergency, establishing new responsibilities (ensuring hotel and food facilities for staff in the public health system, guarding and protecting some objectives, checking on the ground compliance with the required containment measures, etc.), as well as ensuring staff rights (incentives for special conditions, overtime working hours, other assimilated rights) or social security, in addition to the initial budgets.</p>

2. Please provide examples of the implementation of these measures, including related judicial cases or other available cases and statistics.

In relation to Article 9, paragraph 2 and examples of the implementation of these measures, States Parties may wish to consider including the following:

Measures under the United Nations Convention against Corruption	The RCoA’s response
<p>Reports by Supreme Audit Institutions, National Legislatives of Corruption Preventing Bodies</p>	<p>According to the powers of reporting and transparency regarding the management of public funds, provided by the Constitution and the law on the organisation and functioning of the institution, the RCoA shall annually submit to Parliament a report on the management accounts of the consolidated general budget of the expired budgetary year.</p> <p>The annual public report of the RCoA is published in the Official Gazette of Romania, Part III and on the website of the institution. According to the Law, the RCoA prepares the annual reports on local public finances that are submitted by the county chambers of accounts to the deliberative public authorities of the administrative-territorial units. The institution’s annual activity report, annual reports on local public finances, as well as special or performance reports on various aspects of interest to stakeholders, in particular citizens, are also published on the RCoA’s website. More information on the RCoA reports can be found on the Court’s website – www.curteadeconturi.ro, at the section “Audit Reports”.</p> <p>A total of 2,253 verification activities were carried out in 2021 including 1,718 financial audit missions, 67 performance audit missions in priority areas and 459 compliance audit missions, as well as 8 documentation activities. At the same time, 4,886 follow-up missions were carried out.</p> <p>A total of 2,305 verification actions were carried out in 2022, of which 1,512 financial audit missions, 32 performance audit missions in priority areas, and 442 compliance audit missions, as well as 319 documentation actions. At the same time, 5,683 follow-up missions were carried out.</p> <p>For the damages identified and recorded in the audit acts for 2021 and the previous years, the Court made 103 referrals, at the proposal of the audit departments and the chambers of accounts.</p>

Measures under the United Nations Convention against Corruption	The RCoA's response
External reports on the functioning of SAls	<p>In addition to the aspects of ensuring an appropriate legal framework for the functioning of the RCoA, according to INTOSAI's independence principles, the RCoA permanently aims to increase trust of stakeholders in the institution, to transform it into a modern supreme audit institution, to increase the quality of the audit reports and the transparency of the audit activity, which ultimately brings added value in the society and a change in the life of the citizen.</p> <p>In recent years, an extensive reform process has started within the RCoA, one of the main tools used in this process being the access to European funds through the Operational Administrative Capacity Programme and the SIPOCA 744 "Romanian Court of Accounts – SAI for the Citizen" project, the implementation of which started on September 9, 2019. Through this project, RCoA aims to respond to the emerging challenges of the contemporary society in a permanent transformation, to redefine, through professionalism and transparency, the image it has in society and thus to become the engine of development and balance factor that brings added value in the lives of the citizens in whose service it operates. The overall objective of the project is to strengthen the institutional capacity of RCoA to carry out the external public audit activity in accordance with the international audit standards and with the expectations of society. The specific objectives of the project are to improve the strategic planning at RCoA level, to update the regulations in the field of external public audit and to strengthen the professional capacity in the field of external public audit.</p> <p>The project carried out, in the period 2020-2021, a functional analysis at institution level, made by the US Supreme Audit Institution (GAO), through its Centre of Excellence in Audit and a Peer-Review analysis covering the quality of the audit reports, involving partners from the Supreme Audit Institutions of Poland, the Netherlands and Austria. More information on the two evaluation reports can be found on the website of the Court– www.curteadeconturi.ro - at the section "About us" and subsection "Projects financed by European funds"/RCoA -SAI for the citizen.</p>

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

The United Nations Convention against Corruption provides in its Article 5, paragraph 3 “Each State Party shall endeavour to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption.”

Resolution 9/6, paragraph 6

“[The Conference of the States Parties to the United Nations Convention against Corruption]

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

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

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

- Internal policies, practices, or requirements to periodically evaluate legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption;
- Structures or institutions responsible for evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption;
- Processes for periodically evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption;
- Requirements in relation to the frequency of these evaluations.

Information may, in particular, include the following:

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

Regarding the evaluation of the implementation in regard to the National Anticorruption Strategy (SNA), we mention the following:

A. The previous SNA benefited from the following evaluations:

a) SNA 2012 - 2015 generated a good international practice, by establishing a mechanism of thematic evaluation missions at the level of public institutions, which involved conducting evaluation visits by teams of experts composed of representatives of the five cooperation platforms (including the civil society).

Annually, in the SNA 2016 -2020, the thematic missions were established and allowed the evaluators to gain an in-depth picture within the evaluated institutions. The evaluation reports also served as an important reminder to public authorities that integrity incidents are failures whose risk of recurrence should be limited by appropriate management actions.

Therefore, on the basis of the proposals made by the cooperation platforms, the topics of the peer review missions in the public institutions were approved. Each thematic evaluation was organized at the level of at least a quarter of the public institutions represented in the platforms.

In support of the monitoring process, the cooperation platforms developed within the SNA 2012-2015 were maintained, respectively:

- the platform of independent authorities and anti-corruption institutions;
- central public administration platform;
- local public administration platform - coordinated in partnership with MRDPA;
- business environment platform;

- civil society platform.

The thematic mission were also kept in the present strategy as well for 2021 - 2025, as the results are very effective.

b) mid-term evaluation - this audit was an independent activity regarding the evaluation of the effectiveness of the implementation of the National Anticorruption Strategy SNA 2016-2020 within the framework of the institutions and public authorities with responsibilities in achieving the objectives of the strategy during the period 2016 - 2018. The activity included auditing public institutions and authorities with direct attributions in the implementation of actions to achieve the objectives specific, of the sets of indicators performance, the risks associated with the objectives and measures of the strategy and the sources of verification, of the inventory of institutional transparency and corruption prevention measures, of the evaluation indicators, as well as of the standards for the publication of information of interest public;

b) final evaluation of the strategy, elaborated through a project implemented in partnership with the Organization for Economic Co-operation and Development (OECD), named "Evaluation of the implementation of the National Anticorruption Strategy 2016-2020 and recommendations for the future" (NAS - EVAL). One of its components referred to the ex-post evaluation of the impact of the strategy by analyzing the use of resources, the expected impact and the efficiency of interventions and to formulate recommendations for a future strategic document, which materialized in the present SNA 2021-2025.

B. Moreover, the strategy in place today - SNA 2021-2025, adopted by Government Decision no. 1269/2022, provides a specific objective no. 3.3, named **Improving the capacity to deal with management failures by correlating instruments that have an impact on the early identification of institutional risks and vulnerabilities, which states the following activities for implementing it:**

1. Performing an internal audit, once every two years, of the corruption prevention system at the level of all public authorities;
2. Performing external audits of organizational integrity systems at the level of central public administration and, subsequently, at the level of local public administration;
3. Assessing the internal managerial control mechanism from the perspective of standard no. 1 - ethics, integrity, in order to identify possible vulnerabilities;
4. Strengthening corruption risk management mechanisms by developing dedicated IT applications;
5. Developing the National Anti-Fraud Strategy 2021-2027, under the coordination of the Fight Against Fraud Department;
6. Organizing awareness-raising and training activities in order to streamline cooperation with EPPO during the investigations or the criminal prosecutions conducted in accordance with the principle of sincere cooperation.