

## Annex I

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

1. The secretariat has produced the present guidance notes to assist States parties in providing information on initiatives and practices that they have implemented regarding the topics under consideration at the fourteenth session of the Working Group on the Prevention of Corruption to be held during the week of 12-16 June 2023.
2. The secretariat wishes to recall paragraph 12 of the report of the Group on its second session, in which the Group recommended that States parties be invited to share their experiences of implementing the provisions of the Convention under consideration in advance of each session, preferably by using the self-assessment checklist.
3. In furtherance of that report, the secretariat outlines below a selection of issues that States parties may wish to use as a guide when providing information while noting that some of the information may have been provided by their Governments in the context of their reviews under the second cycle of the Implementation Review Mechanism, and in previous submissions to the Working Group on Prevention. States parties are encouraged to view the text below only as guidance and remain free to provide any information deemed relevant to the topic under consideration.

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

The United Nations Convention against Corruption provides in its Article 9, paragraph 2:

“Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:

- (c) A system of accounting and auditing standards and related oversight;
- (d) Effective and efficient systems of risk management and internal control; and
- (e) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph”.

1. Please describe (cite and summarize) the measures/steps that your country has taken, if any, (or is planning to take, together with the related time frame) to implement the Convention and to promote the implementation of resolution 9/3.

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

- (Measures taken to promote, in accordance with the fundamental principles of the legal systems, the independence of the supreme audit institution;  
*The Constitution of the Slovak Republic and the Act No. 39/93 Coll. on the Supreme Audit Institution (further only “SAI”) explicitly state that the SAI is an independent institution. Moreover, several publications published on the institutional website and in English, podcasts and presentation videos on social media, discuss the activities of the SAI. The activities focused on the (external) promotion of independence and transparency include e.g. open day, meetings with the NGOs, etc.*
- 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.  
*The measures include regular training, monitoring and updating of internal written procedures and legislative changes, daily monitoring, inclusion and working meetings with professionally focused working groups/bodies (internally - e.g. Methodology Board, Legislative Council, Planning Board, nationally - e.g. Audit Coordination - and internationally - e.g. partner SAIs, OECD,.... ).*
  - with regard to ensuring the proper management of public finances and public property, and
  - in areas such as public procurement;
- (Measures taken to promote transparency and accountability in the management of public

finances, including through a system of accounting and auditing standards and related oversight;

*Promoting transparency and accountability - audits are designed to ensure that - where relevant - information, strategies, data etc. are made publicly available. The SAI addresses the issues related with accountability (including personal accountability) in its protocols and reports on the management of public finances. This is further discussed in the parliament, subsequent press releases or TV contributions.*

- Measures taken to promote examining, periodically or as necessary, the applicable financial and accounting frameworks and procedures, in order to determine their effectiveness in the fight against corruption;

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

*The above is sufficiently ensured - legal obligation demands that audited entities take an action and send a report, SAI monitors both and follow-up is done subsequently. In the case of non-compliance, it is possible to mention the possibility to impose a penalty for obstruction. All this is also supported by the means of discussions in the relevant committee of the parliament, which may discuss these matters with the representatives from the audited entity. The discussion in the committee may again result in further commitments – e. g. a resolution of the committee imposing further obligations. In the case of a suspicion of committing a criminal offence it is possible to refer the matter to the law enforcement authorities.*

- 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;

*Pursuant to the Sec. 11 of Act 357/2015 Coll. on financial control and audit as amended, the SAI is represented in the Internal Audit and Government Audit Committee.*

- 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;

*The SAI's Code of Ethics takes into account the ISSAIs and has been developed in accordance with ISSAI 30, which established the International Code of Ethics for Auditors in the Public Sector; Measures to Promote Integrity.*

- Measures to increase trust in supreme audit institutions, anti-corruption bodies and governmental and public institutions as a whole; Open office approach, complaint handling, consultation and cooperation (memoranda) with the authorities concerned, reporting and media service.

*These measures include open office approach, complaint handling, consultation and*

- cooperation (memoranda) with the authorities concerned, reporting and media service.*
- 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;  
*Discussion of the results of audits in parliamentary committees. Moreover, there is a legal obligation to present the results of audit activities in the parliament.*
  - (Measures taken to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption;  
*The SAI SR is a long-standing member of the Steering Committee for the Protection of EU Financial Interests in the Slovak Republic and relevant working groups, whose priority is the prevention and fight against fraud and corruption; the activity is reported and evaluated on an annual basis. The SAI participated in the OECD fraud risk management project, is active in international fora and is a member of several international groupings or ad hoc activities.*
  - 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;  
*This is ensured through memorandums concluded with the authorities concerned, access to databases, information exchanges within working groups and on the basis of working meetings with relevant bodies.*
  - Measures taken to promote transparency including by publishing findings of both the anti-corruption bodies and the supreme audit institutions;  
*The news about the activities is published on the website, further information is circulated through press releases, social media, and TV contributions.*
  - (Measures taken to enhance the capacity of supreme audit institutions and develop the skills of their members and staff in preventing and combating corruption, including through training, education and knowledge exchange;  
*Individually tailored learning plans that horizontally cover the subject area.*
  - 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;  
*Presentation of audit results externally, floating planning system in place.*
  - Measures taken to enable supreme audit institutions to perform their roles in preventing and combating corruption when responding to or recovering from national crises and emergencies, especially with regard to their functions in upholding policies and procedures for the management of public finances and public procurement.  
*No action has to be taken because it is allowed by the law.*
2. Please provide examples of the implementation of those measures, including related court

or other cases and available statistics.

In relation to article 9, paragraph 2 and examples of implementation of those measures, States parties may wish to consider including the following:

- (Reports prepared by the supreme audit institutions, national legislatures of body or bodies that prevent corruption;  
*The SAI has not yet issued such a report, but is preparing to include such a specifically targeted audit in its plan*
- External reports on the operation of the supreme audit institutions.  
*PMF and CAF reports are available as well as the International Peer Review Report, released in March 2021; link: <https://www.intosaicbc.org/download/peer-review-of-sai-slovakia-2021/>*

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.

4. 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  
*According to the Slovak Anti-Corruption Policy, the ministries are required to evaluate the performance of tasks arising from the respective sectoral anti-corruption programs and to update these programs accordingly every year by June 30 (for the previous calendar year).*

5. Structures or institutions responsible for evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption  
*The Corruption Prevention Department at the Government Office of Slovakia is responsible for the preparation of the National Anti-Corruption Program. The preparation of a new Anti-Corruption Policy is presently planned for 2024. Respective ministries are responsible for the preparation of anti-corruption programs within the scope of their competences, as well as their subsequent regular evaluation.*

6. Processes for periodically evaluating relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption  
*Legislation is assessed on a regular basis, both at national and international level (in this regard, it is worthy to mention for instance OECD, GRECO, or UN, recommendations of which are taken into consideration at national level).  
With respect to administrative measures, it is possible to mention the on-going evaluation process of the analysis of the current system of filling asset declarations.  
Further example represents the evaluation of legislation and application practice directed at eliminating space for corruption and streamlining of processes at the Geodesy, Cartography and Cadastre Authority of the Slovak Republic.*

*Prior analysis of legislation has also been a natural precondition for the preparation of proposals to amend the Criminal Code and the Code of Criminal Procedure. As a result of this, new offences, amendments to existing offences and measures to effectively prosecute corruption were adopted and incorporated into existing legislation.*

7. Requirements in relation to the frequency of these evaluations  
*The National Anti-Corruption Program sets specific timelines for evaluation for respective tasks. Sectoral anti-corruptions programs of respective ministries and central authorities are evaluated on annual basis.*

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

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

“Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies, as appropriate, that prevent corruption...” Article 36:  
“Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies or persons specialized in combating corruption through law enforcement...”

Resolution 9/6, paragraphs 5 and 8

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

Please describe (cite and summarize) the measures/steps that your country has taken, if any (or is planning to take, together with the related time frame) to implement the Convention and to promote the implementation of paragraphs 5 and 8 of resolution 9/6.

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

- Measures taken to establish policies, mechanisms (such as working groups, task forces or other ad hoc coordination groups) and/or standard operating procedures through which bodies mandated to prevent corruption (in accordance with article 6 of the United Nations Convention against Corruption) and law enforcement authorities (including those specialized in combating corruption through law enforcement) share information, evidence or intelligence relevant to corruption prevention, detection and/or investigation;
- Policies, mechanisms and/or standard operating procedures through which bodies with mandates to prevent corruption (UNCAC article 6) and also conduct law enforcement operations related to corruption share intelligence, evidence or information internally within the designated body related to corruption prevention and/or detection; and
- Other measures or approaches taken to ensure that successes in and lessons learned from either the preventive or the law enforcement approach to corruption inform efforts in the other.

4. 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

*The Government Office of the Slovak Republic is the central authority responsible for conceptual, managerial, and methodical guidance in the field of corruption prevention. It is also a central contact point in the field of corruption prevention for all authorities and levels of public administration.*

5. 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

*The Government Office proceeds the anti-corruption hotline, it receives reports on corruption and shares these reports with the law enforcement authorities.*

*The LEA provide their expertise in workshops organised by the Government Office for civil servants regularly. The LEA also assist the Government Office in drafting strategic and conceptual documents by providing their expertise in application practice.*

*The anti-corruption coordinators of LEA are members of the Board of Anti-corruption Coordinators chaired by the anti-corruption coordinator of the Government Office. They participate the Board meetings and its activities.*

6. 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.

*An important measure of prevention of corruption is the corruption risks assessment via specialised software. We detect corruption risks by this SW. Tailor made measures to minimise or eliminate the risks are adopted in particular sectoral anti-corruption programs. The risks that cover more sectors shall be addressed in the new anti-corruption policy or national anti-corruption program.*