

Guide for Drafting Civil Society Parallel Reports for the UNCAC Review: General Information and Guidelines¹

Chapter II (Preventive Measures)

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This guide is intended to assist civil society organizations (CSOs) in preparing parallel reports on national implementation of the UN Convention against Corruption's (UNCAC) Chapter II on preventive measures. The UNCAC is the only universal binding anticorruption mechanism and has been ratified by 188 countries and the European Union.

The Implementation Review Mechanism (IRM) is a multi-stage peer review process involving the review of each State Party's implementation of the UNCAC by two peers – one from the same UN region and one from another one. The review process is divided into two five-year cycles, with the first cycle (2010 – 2015) covering Chapters III and IV and the second cycle (2015 – June 2024) covering Chapters II and V. The second cycle was launched in November 2015 and is currently ongoing. It is expected to continue until at least into 2024, based on Decision 8/1 of the 8th session of the UNCAC Conference of States Parties, which extended the second cycle for three years. To find out when a country is scheduled to be reviewed and which documents they have published so far, please consult the [country's profile on UNODC's website](#).²

This guide is divided into two sections: (1) general information on writing a parallel report; (2) guidelines for the review of the implementation of UNCAC provisions, covering all articles of Chapter II.

About the UNCAC Coalition:

The UNCAC Coalition is a global network of more than 350 civil society organisations in over 100 countries, committed to the monitoring and implementation of the UN Convention against Corruption (UNCAC).

Website: <https://uncaccoalition.org> – Sign up to our newsletter [here!](#)

Twitter: [@uncaccoalition](#) – *Facebook:* <https://www.facebook.com/uncaccoalition>

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If you have any questions throughout the research and writing process, please do not hesitate to get in touch. The UNCAC Coalition's Vienna Hub Team is happy to assist you in any way possible.

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¹ This guide was originally developed by Transparency International, following a template model for chapters II and III that was used to create more than 30 civil society parallel reports during the first review cycle, available at <https://uncaccoalition.org/uncac-review/cso-review-reports/>. The UNCAC Coalition and TI have since expanded and updated the guide.

² Country profiles: <https://www.unodc.org/unodc/en/corruption/country-profile/index.html>. For further information, also see: <https://www.unodc.org/unodc/en/corruption/implementation-review-mechanism.html>.

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Abbreviations

AC	Anti-Corruption
ADB	Asian Development Bank
CoSP	Conference of the States Parties
CoST	European Cooperation in Science and Technology
CSO	Civil Society Organisation
EITI	Extractive Industries Transparency Initiative
FATF	Financial Action Task Force
FIU	Financial Intelligence Unit
GRECO	Group of States against Corruption (<i>Groupe d'États contre la Corruption</i>)
IAP	International Association of Prosecutors
IFES	International Foundation for Electoral Systems
International IDEA	Institute for Democracy and Electoral Assistance
IODC	International Open Data Conference
IRG	Implementation Review Group
IRM	Implementation Review Mechanism
MESICIC	Follow-Up Mechanism for the Implementation of the Inter-American Convention against Corruption (<i>Mecanismo de Seguimiento de la Implementación de la Convención Interamericana contra la Corrupción</i>)
NGO	Non-Governmental Organisation
OAS	Organisation of American States
ODIHR	Office for Democratic Institutions and Human Rights
OECD	Organisation for Economic Cooperation and Development
OGP	Open Government Partnership
OHCHR	Office of the High Commissioner for Human Rights
OSCE	Organisation for Security and Cooperation in Europe
StAR Initiative	Stolen Asset Recovery Initiative
UNCAC	United Nations Convention against Corruption
UNDP	United Nations Development Programme
UNODC	United Nations Office on Drugs and Crime

(1) General Information

1. Why Do a Civil Society Parallel Report?

Civil society parallel reports provide a key independent perspective on national UNCAC implementation. They can complement government reports by providing supplementary information, filling gaps and taking a more critical and comprehensive perspective on UNCAC implementation. At the same time, civil society parallel reports can supplement the recommendations in UNCAC review reports, thus providing additional impetus for reform efforts. These reports make an essential contribution to national and international dialogue and advocacy on UNCAC implementation and anti-corruption efforts more generally. They can provide input into the UNCAC review process, which checks country-level implementation of the Convention or they can be prepared independently of the review process.

The civil society parallel reports can be used by civil society organisations and other non-state stakeholders in several ways:

- for advocacy work at the national level to push governments to fully implement the UNCAC into domestic law and practice, to highlight shortcomings and provide recommendations for reforms;
- to exert pressure on national governments in the international forum of the UNCAC Conference of States Parties (CoSP), as well as in its subsidiary body, the UNCAC Implementation Review Group (IRG), which was created by the CoSP to oversee the review process. In this context, it is important to bear in mind the different audiences the reports will need to address.
- to influence the UNCAC peer reviewers and UNODC in areas of key importance that need to be addressed.
- The reports are also a powerful instrument that helps inform activities of donors/organisations/countries providing technical assistance.

Civil society reports are also important because the UNCAC review process is not as transparent and inclusive as it should be. Governments are not required to publish their self-assessment checklist, where they provide information to the reviewers on how the chapters of the Convention that are under review have been implemented. Similarly, governments are not required to publish the full country report that contains the detailed findings of the review. However, both documents can be published if the reviewed country agrees. Only an executive summary, which contains all the recommendations of the report but lacks the relevant context, has to be published at the end of the review process.³ Furthermore, there is no requirement that the government self-assessments or the official review reports reflect the views of non-state stakeholders.

On the other hand, if information about what a government has reported on is publicly available, it makes it easier for CSOs to play their role and avoid covering issues already well covered by the government. Likewise, if the full review report is published, as it should be, then civil society parallel reports can highlight and follow-up on those reports or point out weak areas in the official reports.

The UNCAC Coalition offers technical and limited financial support to civil society organisations that want to use the UNCAC implementation review or the UNCAC framework to advance their mission. In particular, the Coalition supports CSOs in producing a parallel civil society report, covering all or selected articles of the second UNCAC review cycle, which deals with Chapter II (preventive measures) and V (asset recovery); or in producing a follow-up report on the implementation of the first review cycle. In this regard, the Coalition can offer the following technical support to CSOs: guidance materials for researchers, helpdesk support for the researcher via email/phone, peer review, editing, assistance in the report's translation and graphic design for the report. The Coalition may also be able to provide some limited financial support for the production of a parallel report as agreed upon with the respective CSO.

³ For more information on the review process and additional resources, see: <https://uncaccoalition.org/uncac-review/uncac-review-mechanism/>.

2. Qualifications of the Person(s) Preparing the Report

The researcher(s) preparing a report on UNCAC Chapter II should have the following qualifications:

- Knowledge about administrative law and policies related to prevention of corruption in the country covered, as well as their application in practice. This could be as a practising lawyer, an academic or an experienced researcher working for a civil society organisation.
- Proven expertise in political-institutional analysis, with particularly strong knowledge of the country's system of public administration.
- Familiarity with transparency, accountability and the anti-corruption discourse, and knowledge of relevant domestic and international institutions and organisations that have conducted analysis on good governance and prevention of corruption that can be taken into account.
- Ability to write succinctly and for a non-academic audience in the language the report is being prepared in.
- Proven experience in practical policy reform and evidence-based advocacy in the field of anti-corruption and good governance.

3. General Approach to Preparing the Report

The report should provide an assessment of whether the national implementation of the UNCAC in a certain policy area (both legal and practical) can be considered satisfactory. On the articles covered, the report should be comprehensive enough to allow for sound conclusions, taking into account statistical data, relevant case studies, assessments and other relevant information. It should clearly explain the reasons for any conclusions and recommendations. All data and information should be presented in a concise and user-friendly way, including use of graphs and tables where appropriate. The information has to be properly referenced: written sources should be quoted either in the text itself or in footnotes.

To complement desk research, the researcher should conduct interviews with experts (this may include specialists within governmental institutions and oversight bodies, as well as in academia and civil society, research institutions and other relevant stakeholders). Such interviews can be very helpful to identify additional sources, confirm available information and validate initial findings.

It is also advisable to contact the government's focal point for the UNCAC review process to inquire about the timetable of the review process and to request the self-assessment checklist and full country report from the government (possibly by using access to information legislation if these documents are not available on the UNODC or a government website dedicated to the UNCAC review). Furthermore, it is advisable to inform the UNCAC focal point that a civil society parallel report will be produced. It may also be worth considering sharing a draft of the report with them for comment, depending on the country context.

The methodology described below provides a level of flexibility that allows the researcher to adapt it to the local context. For example, in the Guidelines presented in section 2, the researcher is often asked whether there is adequate funding/resources for a certain project/institution or whether a law/policy has been implemented adequately. The term "adequate" is not strictly defined in these cases. It is up to the researcher to evaluate this based on available sources and information and by taking the national context (economic development, institutional set-up etc.) into account.

4. Structure and Content of the Report

Executive Summary

The UNCAC Coalition will send you a proposed template for the full report separately. A key component of the report is the executive summary, which highlights the most significant findings and recommendations. It should enable readers to understand the main issues without having to read the entire report. Policy-makers and journalists will focus on this part of the report.

All conclusions should be based on the information provided in the main body of the report. Recommendations are likely to have more impact if they are limited to the most important ones rather than including an exhaustive list. The executive summary can and should be submitted to the UNCAC CoSP.⁴ This will increase its visibility and impact.

Length, Style and Approach

The recommended length for the parallel report using the proposed format in this guidance document is between 20 and 60 pages. Statistical tables and other data, including the presentation of relevant cases, should be included in the body of the report unless they take several pages, in which case the most important information should be included in the text and the rest in the annex.

When drafting the report, we recommend using a “scientific journalism style”, which presents valid analysis and arguments about technical matters in a language that is also accessible to non-experts.

The following guidelines to style and approach should be taken into account:

- Use clear and concise language;
- Avoid highly technical terms and language;
- Substantiate any assertion with references and/or using footnotes;
- Be balanced (highlight strengths as well as weaknesses in the performance);
- Use *topic sentences* to structure paragraphs. A topic sentence is a sentence whose main idea or claim controls the rest of the paragraph; the body of a paragraph then explains, develops or supports with evidence the topic sentence's main idea or claim.⁵

Analysing UN Language

The UNCAC provisions use language expressing that they either are **mandatory** (e.g. “*States Parties shall...*”), **carry an obligation to consider adopting** a provision (e.g. “*States Parties shall consider adopting/endeavour to/may...*”) or contain **optional provisions** (e.g. “*Measures may include...*”). In addition, many provisions of the Convention include clauses to prevent conflicts with national legislation, providing countries with room for interpretation on whether and how they implement provisions of the Convention.⁶

Libel⁷ Issues

Qualified libel lawyers should review the report in the final stage of the production. In order to reduce the risk of libel issues, the following standards should be kept in mind when drafting the report:

- The study should be balanced, written in neutral language. All statements should be substantiated.

⁴ To submit a written statement to the CoSP, the CSO would need to register to attend the next CoSP and submit the written statement ahead of the Conference within a deadline specified by UNODC. From past experiences, it is not clear whether the statements will be accepted. Sometimes, UNODC has accepted executive summaries of CSO parallel reports as CoSP. statements, on other occasions, submissions were rejected due to the fact that they referenced/included specific country information.

⁵ For more information see: <https://advice.writing.utoronto.ca/planning/topic-sentences/>.

⁶ For more information, you can find a countries' list of declarations and reservations on the UNCAC here: https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg_no=XVIII-14&chapter=18#EndDec.

⁷ Libel means to write or publish false statements that are likely to damage the reputation of a person or organisation. Depending on the country this can lead to civil or criminal liability.

- Statements containing allegations of misconduct by any individual or organisation should be supported by references to reliable sources. The referenced sources should be crosschecked as far as possible, and in case of any doubt, allegations should be omitted.
- Language about allegations should be toned down appropriately, qualifying statements with words such as “allegedly” and “reportedly”.
- When discussing specific corruption-related cases, mentioning the names of implicated persons should be avoided unless a reliable open-source reference can be provided. Authors should be careful to reflect the status of cases at the time of writing: whether there have been allegations only, or whether investigations or prosecution by authorities have begun or have resulted in a judgement and whether it is final or subject to appeal. This distinction is important in order to assess the reliability of the information and the libel risk posed by using the case.

Referencing Sources of Information

Please provide references for all sources used for this report both in footnotes and at the end of the document in a bibliography. For referencing these sources of information, please use the following recommendations as a guidance:

- If data and information are available online, provide the full title, as well as link to the website (including the date accessed).
- Where data are available in both English and the national language(s), please provide the English source and its link to the website as well.
- When citing the researcher's own interviews, we suggest agreeing with the interviewee beforehand how and with which title the interviewee is referenced (e.g. District Court Judge or Senior Official, Department of Justice). Please also include information on how (via email, telephone, in-person), where and when the interview was conducted. You could consider drafting a consent form that clearly states how you will use the information obtained from an interviewee. This form should be signed by all persons you conduct interviews with.
- Where an interviewee wishes to remain anonymous, citations should give relevant information about the interviewee, the place and date of the interview – the absence of name should be explained. Example: Interview of a District Court Judge with the author, Colombo, 8 December 2019 (name withheld by request).
- Legal concepts and terms should be provided in the footnotes in the national language next to the English translation.

The first time you use a source in a footnote, please include all available information (name of author/organisation, year, title, subtitle, link, access date, page/article number). Any subsequent time you use this source in a footnote, you can use a short version of it that only includes the name of the author/organisation, main title and page/article number.

Exception: For laws and decrees, it is sufficient for you to include a link to the law and access date in the footnote.

Where available, please also use relevant statistical data or figures for the past three years for each Article covered⁸ – you can also include links to relevant platforms and mechanisms. Please also provide, if available, information on major or otherwise relevant cases for each Article/topic covered. You could also consider including cases documenting that provisions were effectively implemented and/or cases that highlight gaps in the corruption prevention framework and its enforcement.

5. Timing

⁸ If you consider a longer time period to be relevant, then feel free to include additional data.

Ideally, the civil society parallel report should be written while the government is in the process of the official review. However, there are also benefits to drafting a civil society parallel report either ahead of the government review or at a later point of time, once the UNCAC review process has concluded. Drafting the report ahead of time would provide an opportunity to give more lead time to reviewers during the official review process. Writing the report once the UNCAC review has concluded, on the other hand, would allow you to see what has changed since the review process was conducted, and whether recommendations have been implemented. It would also provide a good opportunity to follow up with government officials.

6. Key Reference Material for the Civil Society Parallel Report

- ✓ UNODC (2004): United Nations Convention against Corruption, https://www.unodc.org/unodc/en/corruption/tools_and_publications/UN-convention-against-corruption.html
- ✓ UNCAC Coalition: on the following webpage, you can find examples of already published civil society parallel reports, <https://uncaccoalition.org/uncac-review/cso-review-reports/>.
- ✓ UNCAC Coalition: on the following webpage, you will find information about the UNCAC review mechanism, <https://uncaccoalition.org/uncac-review/uncac-review-mechanism/>.
- ✓ UNODC (2004): United Nations Convention against Corruption, https://www.unodc.org/unodc/en/corruption/tools_and_publications/UN-convention-against-corruption.html.
- ✓ UNODC: Country Profiles, <https://www.unodc.org/unodc/en/corruption/country-profile/index.html>.
- ✓ UNODC (2009): Resolutions and decisions adopted by the Conference of the States Parties to the United Nations Convention against Corruption – Resolution 3/1: Review mechanism, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session3/V1051985e.pdf>.
- ✓ UNODC (2009): Technical Guide to the UN Convention against Corruption, https://www.unodc.org/documents/corruption/Technical_Guide_UNCAC.pdf.
- ✓ UNODC (2011): Mechanism for the Review of Implementation of the United Nations Convention against Corruption – Basic Documents, https://www.unodc.org/documents/treaties/UNCAC/Publications/ReviewMechanism-BasicDocuments/Mechanism_for_the_Review_of_Implementation_-_Basic_Documents_-_E.pdf.
- ✓ UNODC (2012): Legislative Guide for the Implementation of the United Nations Convention against Corruption, <https://www.unodc.org/unodc/en/treaties/CAC/legislative-guide.html>.
- ✓ UNODC (2016): Guidance to filling in the revised draft self-assessment checklist on the implementation of chapters II (Preventive measures) and V (Asset recovery) of the UNCAC, <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/20-24June2016/V1603598e.pdf>.
- ✓ UNODC: More information about the Implementation Review Mechanism is available at <https://www.unodc.org/unodc/en/corruption/implementation-review-mechanism.html>.

(2) Guidelines for the Review of UNCAC Chapter II Implementation

The following guidelines cover all articles of Chapter II on prevention and groups relevant provisions by related topics or subject matter. **We recommend this approach rather than an article-by-article approach to avoid duplication, since similar topics are addressed by different articles within Chapter II.**

Under each topic, relevant provisions of the UNCAC are summarised in a text box – please also consult the full text of the UNCAC for the exact wording of all provisions. Guidance on how to evaluate some UNCAC wording can be found in the section “General Information” subsection 4 (Analysing UN language) of this guide. Additional information can be found in the UN Technical and Legislative Guides referenced in General Information subsection 6 above.

Below the summary of the UNCAC provision, several questions are listed under “What has been done to ensure compliance with these provisions”. These may go beyond the minimum standards required by the UNCAC and aim towards reflecting internationally recognised good practices.⁹ The questions are divided into two groups, namely legal and policy framework, and application of the framework, and are designed to guide the researcher towards relevant aspects that may be evaluated. It is not anticipated that all these questions will necessarily be answered and reflected in the report. The researcher may choose to focus on those aspects most relevant to the country-specific context and the organisation’s expertise and mission. The researcher can also decide to include aspects of a specific topic that are not covered by the questions in case these aspects appear relevant to identifying weaknesses or good practices.

Information in *italics* suggests types of sources and data that could be taken into account to evaluate the implementation of a provision – these suggestions are partially based on examples provided in the UNODC guidance document¹⁰ and are not meant to be comprehensive or to discourage the reviewer from including other relevant sources, data and information.

At the end of each section, useful resources with further details on relevant assessments or standards are provided.

Preventive Anti-Corruption Policies and Practices (UNCAC Art. 5)

Summary of relevant UNCAC requirements for each State Party:

- Shall develop and implement or maintain effective, coordinated anti-corruption policies that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability (Art. 5.1);
- Shall endeavour to establish and promote effective practices aimed at the prevention of corruption (Art. 5.2) and to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption (Art. 5.3);
- Shall collaborate with each other and with relevant international and regional organisations in promoting and developing the measures referred to in this article. That collaboration may include participation in international programmes and projects aimed at the prevention of corruption (Art. 5.4).

⁹ The questions are derived from the UNODC Guidance to filling in the revised draft self-assessment checklist on the implementation of Chapters II and V and the Technical Guide on the UNCAC, as well as from other relevant standards, some developed by CSOs, others by intergovernmental bodies.

¹⁰ UNODC: Guidance note on how to fill in the revised draft self-assessment checklist on the implementation of chapters II (Preventive measures) and V (Asset recovery) of the United Nations Convention against Corruption, <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/20-24June2016/V1603598e.pdf>.

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Has the country adopted one or more comprehensive laws on anti-corruption? Describe the country's legal framework.
- ✓ Have anti-corruption policies (such as a national anti-corruption strategy, an action plan, other policies) been developed and adopted?
- ✓ Do these policies reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability?
- ✓ Have the anti-corruption policies (such as a national anti-corruption strategy, an action plan, other policies) been published?

Implementation / Application

- ✓ Are these policies being implemented (*for example through government regulations and decrees, establishing coordination structures and/or procedures, an allocated budget, designated responsible institutions, etc.*)?
 - Has a policy coordination mechanism been established?
 - Are progress reports on the implementation of national anti-corruption strategies, action plans and/or policies available?
- ✓ How has the participation of civil society been promoted? Were stakeholders consulted and involved in the development, implementation, coordination and monitoring of the policies?
- ✓ Have any evaluations of the effectiveness of measures to prevent and detect corruption been conducted (*for example of specific legal instruments, policies, administrative measures, trainings, education and outreach programmes, integrity monitoring, etc.*)?
 - Have risk assessments of areas or sectors particularly susceptible to corruption been conducted?
 - Has there been an assessment of the existing legal and institutional framework to prevent and sanction acts of corruption?
- ✓ Is the country a member of relevant international and regional organisations, initiatives and networks that address anti-corruption?
 - Is there adequate follow-up on recommendations, outputs and agreed actions arising out of those organisations, initiatives and networks?

Useful resources (relevant for some countries):

- Council of Europe: Group of States against Corruption (GRECO) Evaluations, <https://www.coe.int/en/web/greco/evaluations>.
- Financial Action Task Force (FATF): Mutual Evaluations, <https://www.fatf-gafi.org/publications/mutualevaluations>.
- Organisation for Economic Cooperation and Development (OECD) and Asian Development Bank (ADB): Anti-Corruption Initiative for Asia-Pacific, <http://www.oecd.org/site/adboecdanti-corruptioninitiative/>.
- OECD: Anti-Corruption Network for Eastern Europe and Central Asia, <http://www.oecd.org/corruption/acn/>
- OECD: Istanbul Anti-corruption Action Plan, <http://www.oecd.org/corruption/acn/istanbulactionplan/>.
- Open Government Partnership: Members, <https://www.opengovpartnership.org/our-members/>.
- OECD: Country reports on the implementation of the OECD Anti-Bribery Convention, <http://www.oecd.org/daf/anti-bribery/countryreportsontheimplementationoftheoecdanti-briberyconvention.htm>.

- Organisation of American States (OAS): Reports of the States Parties to the OAS Anticorruption Mechanism (MESICIC), <http://www.oas.org/en/sla/dlc/mesicic/paises-home.html>.

Preventive Anti-Corruption Body or Bodies (UNCAC Art. 6 and 13.2)

Summary of relevant UNCAC requirements for each State Party:

- Shall ensure the existence of a body or bodies, as appropriate, that prevent corruption by such means as:
 - a) implementing the policies referred to in Article 5 and overseeing and coordinating the implementation of those policies;
 - b) increasing and disseminating knowledge about the prevention of corruption (Art. 6.1);
- Shall grant the body or bodies the necessary independence to enable the body or bodies to carry out its or their functions effectively and free from any undue influence. The necessary material resources and specialized staff, as well as the training that such staff may require to carry out their functions, should be provided (Art. 6.2);
- Shall take appropriate measures to ensure that the relevant anti-corruption bodies are known to the public (Art. 13.2).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ What are the main body or bodies (e.g. agency, commission, organisation, department, national committee or secretariat) that prevent corruption, oversee and coordinate the implementation of anti-corruption policies?
- ✓ Are there structures in place to effectively deal with grievances and complaints from members of the public (i.e. an anti-corruption commission, ethics office, auditor general's office, ombudsman office, central procurement agency, etc.)?
- ✓ Is the mandate of bodies tasked with preventing corruption clear and comprehensive (including prevention, education, public awareness, trainings, research, etc.)?
- ✓ Are frameworks (constitutional and legal provisions, administrative procedures, etc.) in place for ensuring the allocation of necessary material resources to the bodies preventing corruption (annual budget, adequate funding and human resources)?
 - Do the bodies have sufficient financial resources to carry out their tasks, taking into account the country's budgetary resources, population size and land area?
 - Are the bodies entitled to timely, planned, reliable and adequate resources for the gradual capacity development and improvement of their operations and the fulfilment of their mandate?
 - Do the bodies have full management ability and control over their budgetary allocations?
- ✓ Do the bodies preventing corruption have the necessary legal independence and autonomy?
 - Are there legal safeguards of the bodies' independence, aimed at enabling them carrying out their functions effectively and to protect them from any undue influence?
 - Are the procedures for appointment and dismissal of the head or heads of the bodies adequate, as well as the procedures for the recruitment and selection of specialised staff?
 - Are appointments of heads made through a process that ensures the head's apolitical stance, impartiality, neutrality, integrity and competence?
 - Do the heads have security of tenure and can only be removed through a legally established procedure equivalent to the procedure for the removal of a key independent authority specially protected by law (such as the Chief Justice)?

- Does the legal framework ensure continuity in the event of suspension, dismissal, resignation, retirement or end of tenure of the heads by delegating the powers to an appropriate official within the body within a reasonable period of time, until the appointment of a new head?
- Does the legal framework provide immunity for heads and employees of the bodies from civil and criminal proceedings for acts committed within the performance of their mandate, and protect them from malicious civil and criminal proceedings?
- ✓ Are there clear rules and standard operating procedures in place, including monitoring and disciplinary mechanisms, to minimise any misconduct and abuse of power by the bodies?
- ✓ Are there external accountability mechanisms in place to prevent any abuse of power?
- ✓ Have the bodies adopted codes of conduct requiring the highest standards of ethical conduct from their staff and a strong compliance regime?

Implementation / Application

- ✓ Besides a legal framework in place, do the bodies preventing corruption have the necessary independence and autonomy in practice?
 - Do the legal safeguards of the bodies' independence, aimed at enabling them to carry out their functions effectively and to protect them from any undue influence, exist and function in practice?
 - Are the procedures for appointment and dismissal of the head or heads of the bodies, as well as the procedures for the recruitment and selection of specialised staff adequately implemented?
 - Are appointments of heads made through a process that ensures the head's apolitical stance, impartiality, neutrality, integrity and competence in practice?
 - How is the legal framework which guarantees heads the security of tenure, and which specifies that heads can only be removed through a legally established procedure equivalent to the procedure for the removal of a key independent authority specially protected by law (such as the Chief Justice) implemented in practice?
 - Is the legal framework, which ensures continuity in the event of suspension, dismissal, resignation, retirement or end of tenure of the heads by delegating the powers to an appropriate official within the body within a reasonable period of time, until the appointment of a new head, implemented in practice?
 - Is the legal framework, which provides immunity for heads and employees of the bodies from civil and criminal proceedings for acts committed within the performance of their mandate, and protect them from malicious civil and criminal proceedings, implemented in practice?
- ✓ How do these bodies monitor and evaluate the implementation of a national anti-corruption strategy, action plan and other anti-corruption policies?
- ✓ Are anti-corruption bodies increasing awareness of measures for the prevention of corruption within government institutions and the general public, including by conducting research, on the policy areas covered by Chapter II of the Convention?
- ✓ Do anti-corruption bodies foster good working relations with state agencies, civil society, private sector and other stakeholders, and cooperate internationally?
- ✓ Do the bodies report on their activities to the public at least on an annual basis?
- ✓ Do they communicate and engage with the public regularly in order to develop public confidence in its independence, fairness and effectiveness?
- ✓ Have there been public information campaigns to promote awareness of the existence of anti-corruption laws, regulations, and bodies?
- ✓ Are there specific means of access to these bodies, allowing the public to report acts of corruption and protect those that report (see also the section on whistleblowers)?

Useful resources:

- Jakarta Statement on Principles for Anti-Corruption Agencies (2012):
https://www.unodc.org/documents/corruption/WG-Prevention/Art_6_Preventive_anti-corruption_bodies/JAKARTA_STATEMENT_en.pdf.
- Transparency International (2018): Anti-Corruption Agency Assessment Tool and the Jakarta Principles,
https://images.transparencycdn.org/images/2018_Jakarta_Principles_and_TI_ACA_Tool.pdf.
- Information provided by States Parties on implementation of Article 6:
<https://www.unodc.org/unodc/en/corruption/WG-Prevention/preventive-anti-corruption-bodies.html>.

Public Sector Employment (UNCAC Art. 7.1)

Summary of relevant UNCAC requirements for each State Party:

- Shall endeavour to adopt, maintain and strengthen systems for the recruitment, hiring, retention, promotion and retirement of civil servants and, where appropriate, other non-elected public officials:
 - a) that are based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude;
 - b) that include adequate procedures for the selection and training of individuals for public positions considered especially vulnerable to corruption and the rotation, where appropriate, of such individuals to other positions;
 - c) that promote adequate remuneration and equitable pay scales, taking into account the level of economic development of the State Party;
 - d) that promote education and training programmes to enable them to meet the requirements for the correct, honourable and proper performance of public functions (Art. 7.1).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Is a clear legal framework for recruitment and hiring, retention and promotion of civil servants and other non-elected public officials in place?
 - Does it include any public examinations that may be administered as part of the process, and any specific criteria applied that aim at assessing their merit, equity and aptitude as well as their integrity?
 - Do these procedures ensure that principles of efficiency, transparency and objectivity of criteria for human resource management are applied?
 - Are public sector jobs openly advertised? Do these announcements contain requirements and qualifications?
 - Are there any safeguards in place aimed at guaranteeing the transparency and fairness of the recruitment process (*e.g. the procedures and practices to publish and disseminate vacancy announcements, documentation or recording of interviews and rating of candidates, administration of written tests, use of interview panels, etc.*)?
- ✓ Are specific procedures in place for the recruitment and hiring of senior managers, if they are different from other civil servants?
- ✓ Are there mechanisms in place to file a complaint or appeal against a human resource decision, including in relation to a recruitment process or decision?

- ✓ Are there specific recruitment requirements and procedures for the selection of individuals to fill certain categories of positions considered especially vulnerable to corruption, including possible early identification of potential conflicts of interest?
 - Are there rules and procedures for rotation of these categories of civil servants?
- ✓ Are there training requirements and curricula for individuals in public positions considered to be especially vulnerable to corruption?
- ✓ Are there institutions or systems in place for the education and training of public officials both in relation to integrity and corruption issues and more broadly in relation to their functions and necessary skills as a public official?

Implementation/ Application

- ✓ Does available evidence show that the rules and procedures for recruitment and hiring, retention and promotion of civil servants and other non-elected public officials are applied in practice (*e.g. reports on cases where the rules were not applied, reports by the supreme audit institution, etc.*)?
- ✓ Is there evidence that the mechanisms to file a complaint or appeal against a human resource decision, including in relation to a recruitment process or decision, are used and are effective (*e.g. statistics on complaints filed, decisions that were revised, etc.*)?
- ✓ Does the authority that establishes the pay scales (basic salary, allowances, performance bonuses, etc.) applicable to public officials use adequate criteria to decide on the increase or adjustment of the remuneration or part of the remuneration of civil servants, taking into account the country's level of economic development (*are there internal or external studies that have assessed the adequacy of remuneration*)?
 - Is the remuneration system for public officials administered properly and transparently (*e.g. are pay scales published, does it ensure that there are no ghost employees, does it ensure that funds cannot easily be diverted by senior or mid-level officials*)?
 - Is the remuneration of civil servants and public officials adequate?
- ✓ Are there adequate criteria and processes used to evaluate performance, as well as the consequences in cases of a failure to perform (*e.g. statistics on violations of applicable codes or standards of conduct, on failure to perform, etc.*)?

Useful resources

- Transparency International Anti-Corruption Helpdesk (2015): Conflicts of Interest – Topic Guide, https://knowledgehub.transparency.org/assets/uploads/kproducts/Topic_Guide_Conflicts_of_Interest.pdf.
- UNDP (2018): Good Practices in Public Sector Excellence to Prevent Corruption: A Lessons Learned Study in Support of the Implementation of the United Nations Conventions Against Corruption, <http://www.anti-corruption.org/wp-content/uploads/2018/10/UNDP-2018-Good-Practices-in-Public-Sector-Excellence-to-Prevent-Corruption.pdf>.

Codes of Conduct, Conflicts of Interest & Declaration of Assets and Interests (UNCAC Art. 7.2, 7.4, 8.1, 8.2, 8.5, 8.6, 12.2)

Summary of relevant UNCAC requirements for each State Party:

- Shall consider adopting appropriate legislative and administrative measures to prescribe criteria concerning candidature for and election to public office (Art. 7.2);
- Shall endeavour to adopt, maintain, and strengthen systems that promote transparency and prevent conflicts of interest (Art. 7.4);
- Shall promote integrity, honesty and responsibility among its public officials (Art. 8.1);
- Shall endeavour to apply codes or standards of conduct for the correct, honourable and proper performance of public functions (Art. 8.2);

- Shall endeavour to establish measures and systems requiring public officials to make declarations to appropriate authorities regarding their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials (Art. 8.5);
- Shall consider taking disciplinary or other measures against public officials who violate the codes or standards (Art. 8.6);
- Measures to achieve these ends might include: preventing conflicts of interests by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure (Art. 12.2(e)).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Are there clear and adequate criteria in place for disqualifying a person from presenting a candidacy for election to hold elected public office, such as a previous criminal conviction or other offences?
- ✓ Are there requirements of candidates for elected public office to demonstrate the absence of a potential conflict of interest with the position sought or disclose certain information about relevant interests as a condition of their candidacy?
- ✓ Are candidates for elected public offices obliged to file asset declarations prior to or upon entry into office?
- ✓ Are judges required to file asset declarations prior to or upon entry into office?
- ✓ Is a system in place requiring public officials to file a declaration of interest and of assets and income (these may be separate systems)? Describe the legal provisions and regulations.
 - Do these declaration requirements cover all relevant types and categories of public officials (including all relevant sectors and branches of government)?
 - Do the declarations cover all relevant financial interests and assets, including outside activities, such as employments, positions in companies and other legal entities at home and abroad, gifts and other benefits, liabilities, (beneficial) ownership of companies, shares, real estate, art, vehicles, other high-value items, savings accounts, cash on hand, etc.?
 - Do the declarations also cover family members or members of the household of the official?
 - Is the mandated frequency of making such declarations adequate (e.g. annually, plus a declaration made upon taking and leaving office)?
 - Is there an independent mechanism in place to check (samples of) declarations to ensure compliance and that filings are complete and correct?
- ✓ Are there sanctions for presenting false or incomplete information in these declarations?
- ✓ Are conflict of interest standards and codes of conduct in place for civil servants and public officials?
 - Do they regulate outside activities of public officials?
 - Do they cover all relevant officials, sectors and branches of government (executive, legislative, administration, judiciary, state-controlled entities)?
 - Do they prohibit public officials from holding certain types of assets or positions in legal entities that are incompatible with their primary functions, such as an individual sitting on the board of a company?
 - Are these standards and codes merely aspirational or designed to be enforceable?
 - Do they limit official actions a public official may take because of a conflict of interest?
 - Do these policies and standards adequately regulate and address gifts, invitations and hospitality received by civil servants and public officials?
 - Do the standards apply administrative, criminal or other sanctions where public officials do not comply with applicable regulations? Are these sanctions effective, proportionate and deterrent?

- ✓ Is there a specialised body or staff mandated with strengthening transparency and preventing conflicts of interest within government?
- ✓ Is there an institutional structure and procedure to oversee compliance with conflict of interest legislation (including by monitoring and verifying interest and asset declarations) and to apply respective sanctions?
- ✓ Are particular laws, policies and regulations or other practices in place that aim at promoting integrity, honesty and responsibility among public officials?
- ✓ Are channels in place for reporting violations of codes of conduct or standards by public officials, including available measures for whistleblower protection?
- ✓ Are there any measures (such as laws or a clear policy) in place that aim at preventing conflicts of interest concerning former public officials in private entities, such as restrictions, for a reasonable period of time, on the professional activities of former public officials or on the employment of former public officials by the private sector after resignation or retirement?
 - Do these measures cover all relevant branches of the public sector and all relevant public sector decision-makers?
 - Is there a designated body or authority reviewing cases, providing guidance and/or imposing sanctions for violations?
 - Are sanctions foreseen by the mechanism proportionate and dissuasive for both individuals and companies that do not comply with the mechanism?

Implementation / Application

- ✓ Are the criteria for disqualifying a person from presenting a candidacy for election to hold elected public office applied in practice? Are they fairly applied? Are the public officials' declarations of interests and of assets and income accessible to the public?
 - Are they available online, upon request or not accessible at all?
 - Are they available in an easily accessible and standardised format, possibly withholding some sensitive personal data?
- ✓ Is there evidence that these rules and provisions are complied with in practice?
- ✓ Does available evidence show that declarations are filed, that the information provided is generally complete and correct, and that a verification or monitoring process is applied?
- ✓ Does available evidence suggest the sanctions for presenting false or incomplete information in the declarations are applied in a fair and transparent manner (*e.g. statistics and cases regarding disciplinary/criminal procedures and sanctions imposed against public officials or candidates who have been sanctioned for presenting false or inaccurate information*)?
- ✓ Are there focal points or units within the executive and legislative branch responsible for setting out standards on ethical behaviour and giving guidance to parliamentarians, ministers, etc. on ethical behaviour and corruption risks?
- ✓ Are conflict of interest standards and codes of conduct widely publicised?
 - Are these standards implemented in practice (*statistics on the number of cases of alleged breaches of conflict of interest regulations and codes of conduct; imposed sanctions, examples of cases where conflicts of interest were discovered and specific measures were taken to the relevant public official*)?
- ✓ Does available evidence show that the body overseeing compliance with conflict of interest legislation (including by monitoring and verifying interest and asset declarations) has the necessary independence, expertise and resources to fulfil its mandate?
 - Is there evidence of effective oversight (*percentage of compliance with the obligation to submit declarations, percentage of verified declarations, number of cases of potential conflicts of interest, incompatibilities and irregularities identified, number of cases being referred to other competent bodies, actions taken to address conflicts of interest, sanctions being imposed for failure to comply with disclosure obligations, etc.*)?
- ✓ Are adequate measures taken against public officials who violate the codes or standards of conduct (*available statistics, cases, information on types of sanctions imposed, etc.*)?

- ✓ Are there positive incentives for promoting the principles of integrity, honesty and responsibility among public officials in practice?
- ✓ Is there evidence that channels for reporting violations of codes of conduct or standards by public officials, including available measures for whistleblower protection, are used (*statistics on the number of reports and on follow-up by the respective body, steps taken and sanctions imposed, etc.*)?
- ✓ Are the measures aiming at preventing conflicts of interest concerning former public officials in private entities enforced in practice and effective in preventing conflicts of interest caused by the “revolving door”-effect – the movement of individuals between positions of public office and jobs in the same sector in the private or voluntary sector, in either direction (*description of important cases regarding the prohibition of former public officials from working in the private sector due to conflicts of interest, statistics on relevant cases that were reviewed by an oversight body, statistics on any sanctions imposed for violating these rules, etc.*)?

Useful resources:

- Stolen Asset Recovery Assistance (StAR) (2017): Getting the Full Picture on Public Officials – A How-To Guide for Effective Financial Disclosure, <https://star.worldbank.org/sites/star/files/getting-the-full-picture-on-public-officials-how-to-guide.pdf>.
- Transparency International (2015): Topic Guide: Codes of Conduct – The Role of Income and Asset Disclosure in Anti-Corruption, <https://knowledgehub.transparency.org/guide/topic-guide-on-interest-and-asset-disclosure/5361>.
- Transparency International (2015): Topic Guide: Interest and Asset Disclosure – Standards and Guidelines, https://knowledgehub.transparency.org/assets/uploads/kproducts/Topic_Guide_Conflicts_of_Interest.pdf.
- UNODC, IFES and OSCE-ODIHR (2019): Expert Group Meeting – Transparency in Political Finance, https://www.unodc.org/documents/corruption/PragueEGM2019/Report_EGM_Transparency_in_Political_Finance_Prague.pdf.

Reporting Mechanisms and Whistleblower Protection (UNCAC Art. 8.4, 13.2 – see also Art. 32 and 33¹¹)

Summary of relevant UNCAC requirements for each State Party:

- Shall consider establishing measures and systems to facilitate the reporting by public officials of acts of corruption to appropriate authorities, when such acts come to their notice in the performance of their functions (Art. 8.4);
- Shall take appropriate measures to ensure that the relevant anti-corruption bodies are known to the public and shall provide access to such bodies for the reporting, including anonymously, of any incidents that may be considered to constitute an offence established in accordance with this Convention (Art. 13.2);
- Shall take appropriate measures in accordance with its domestic legal system and within its means to provide effective protection from potential retaliation or intimidation for witnesses and experts who give testimony concerning offences established in accordance with this Convention and, as appropriate, for their relatives and other persons close to them (Art. 32.1);
- The measures envisaged in paragraph 1 of this article may include, inter alia, without prejudice to the rights of the defendant, including the right to due process:
 - a) establishing procedures for the physical protection of such persons, such as, to the extent necessary and feasible, relocating them and permitting, where appropriate, non-disclosure or limitations on the disclosure of information concerning the identity and whereabouts of such persons;

¹¹ Article 32 and 33 were already covered by the first cycle review, but they might nonetheless be useful for this policy issue.

- b) providing evidentiary rules to permit witnesses and experts to give testimony in a manner that ensures the safety of such persons, such as permitting testimony to be given through the use of communications technology such as video or other adequate means (Art. 32.2);
- Shall consider entering into agreements or arrangements with other States for the relocation of persons referred to in paragraph 1 of this article (Art. 32.3);
- The provisions of this article shall also apply to victims insofar as they are witnesses (Art. 32.4);
- Shall, subject to its domestic law, enable the views and concerns of victims to be presented and considered at appropriate stages of criminal proceedings against offenders in a manner not prejudicial to the rights of the defense (Art. 32.5);
- Shall consider incorporating into its domestic legal system appropriate measures to provide protection against any unjustified treatment for any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Convention (Art. 33).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Is there a legal framework regarding reporting and protection of whistleblowers?
 - Is it comprehensive, thus, does it cover all kinds of wrongdoings or dangers to the public interest, or is it restricted to corruption?
- ✓ Are channels in place for reporting violations of codes of conduct or standards by public officials, including available measures for whistleblower protection?
 - Is there evidence that these channels are used?
- ✓ Are there reporting obligations in place (*for example for civil servants and public officials who have knowledge of a corruption offence*)?
- ✓ Are mechanisms in place to protect members of the public who report acts of corruption, including physical protection as well as protection from workplace or other retaliation?

Implementation / Application

- ✓ Is there evidence that the channels for reporting violations of codes of conduct or standards by public officials are used?
- ✓ Have measures been taken to ensure the protection of reporting persons in the public sector?
- ✓ Can reports be made anonymously?
- ✓ Are the mechanisms aiming to protect members of the public who report acts of corruption used in practice and are they effective (*relevant cases, number and substance of reports of acts of corruption made by members of the public, statistics on the number of resultant investigations and their outcomes, etc.*)?
- ✓ Does available evidence suggest that whistleblowers are adequately protected in practice (*relevant cases, jurisprudence, reports, studies and statistics on whistleblower protection and the effectiveness of reporting mechanisms, statistics on the number of reporting persons receiving some form of protection, etc.*)?

Useful resources:

- Council of Europe – Congress of Local and Regional Authorities (2019): The protection of whistleblowers – Challenges and opportunities for local and regional government, <https://rm.coe.int/the-protection-of-whistleblowers-challenges-and-opportunities-for-loca/16809312bd>.
- OECD: Whistleblower Protection, <http://www.oecd.org/corruption/ethics/whistleblower-protection.htm>.

- Transparency International (2013): International Principles for Whistleblower Legislation, https://www.transparency.org/whatwedo/publication/international_principles_for_whistleblower_legislation.
- UNODC (2015): Resource Guide on Good Practices in the Protection of Reporting Persons, https://www.unodc.org/documents/corruption/Publications/2015/15-04741_Person_Guide_eBook.pdf.
- Whistleblowing International Network: <https://whistleblowingnetwork.org/Home>.

Political Financing (UNCAC Art. 7.3)

Summary of relevant UNCAC requirements for each State Party:

- Shall consider taking appropriate legislative and administrative measures to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties (Art. 7.3).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Are there laws, rules and regulations applicable to the funding of candidatures (campaigns) for elected public office? Do existing rules adequately address the following aspects:
 - parameters for the limits, purpose and time periods of campaign expenditures;
 - a legal definition of what constitutes a donation or a contribution, as well as limits on contributions to political parties and candidates;
 - identification of donors, including whether or not anonymous, international and third-party donations or loans are permissible, restricted or prohibited;
 - the allowable types of in-kind contributions;
 - the form and timing of submission and the publication of accounts and expenditure by party organisations;
 - the means to verify income and expenditure;
 - whether tax relief is allowed on donations or loans;
 - the means to dissuade governments from using state resources for electoral purposes;
 - how state subsidies for elections and parties are calculated and awarded;
 - how the development of new parties is encouraged (while the creation of parties whose prime purpose is to access funding is avoided)?
- ✓ Have legislative and administrative measures been put in place to enhance transparency in the funding of political parties and of candidates for elected office?
 - Are political parties and candidates required to keep records of all their revenues and expenditures, including loans and in-kind donations?
 - Are political parties and political candidates required to report in a comprehensive, standardised and detailed form, on a regular basis (at least annually and at least post-election) within a reasonable timeframe all revenues and expenditures to an appropriate regulatory authority?
 - Do all donations to political parties and political candidates, above a certain threshold established by law, have to be reported publicly, disclosing at least the amount and identity of the donors?
 - Similarly, do all expenses and other sources of income have to be disclosed?
- ✓ Are state-controlled entities prohibited from making financial or in-kind contributions to political parties, political candidates and election campaigns?
- ✓ Are donations from foreign individuals and legal entities to political parties prohibited (or at least regulated)?

- ✓ Are donations by legal entities to political parties and candidates regulated, either by prohibiting or capping them or by requiring the disclosure of beneficial ownership?
 - Does regulation also apply to in-kind contributions and other forms of financial or in-kind support, such as sponsorship (where the person or entity providing funding also receives some public exposure, for example at a campaign event)?
- ✓ Are loans to political parties and candidates that are granted under favourable conditions, written off or not paid considered as donations?
 - Do loans have to be reported and publicly disclosed?
- ✓ Do third-party-actors who campaign in favour or against specific parties or candidates have to report their campaign-related revenues and expenditures to an appropriate regulatory authority (if their spending is above a certain limit defined by law)?
- ✓ Are sanctions in place for the violation of established rules and regulations applicable to political candidates and political parties?
 - Are these sanctions effective, proportionate and dissuasive, and established by law?
- ✓ Is there an authority mandated to oversee and enforce political finance regulation?
 - Is it granted the powers, independence and resources required to fulfil its role, including providing guidance to candidates and political parties, monitoring compliance with applicable regulations, disclosing financial reports received from political parties and candidates, (recommending the) imposing of sanctions for violations and issuing public reports on the authority's activities and findings?
- ✓ Are all rules and regulations applicable to political campaign financing equally applicable to national referenda?

Implementation / Application

- ✓ Does publicly available evidence suggest that political parties and candidates keep money off the books or have found ways to circumvent political finance regulation (*audit reports, reports by CSOs and election observers, case studies, imposed sanctions, etc.*)?
 - Is this data made public in an accessible, downloadable, detailed, comparable, user-friendly, timely and searchable way and is in line with existing laws and regulations?
 - Does publicly available evidence suggest that these rules are complied with in practice (*media reports, reports of supervisory bodies, reports by election monitoring groups, statistics and case studies on violations, investigations and sanctions imposed for non-compliance, etc.*)?
- ✓ Is there evidence that the sanctions for the violation of established rules and regulations applicable to political candidates and political parties are applied in a timely, fair and transparent manner?
- ✓ Can civil society and the media provide oversight over political financing, including by monitoring the funding sources and costs of political campaigns, the use of public funds and resources, and the work of oversight bodies?
 - Are there aspects or mechanisms that facilitate (or prevent) such public monitoring (*availability of timely, standardised, detailed and comprehensive financial disclosures, disclosure of information in an easily reusable format, availability of reports of the oversight body and bodies imposing sanctions for violations, etc.*)
- ✓ Is public funding to candidates and parties awarded in a fair and transparent manner?
- ✓ Are the costs of administering an election made public?
- ✓ Are there documented cases that highlight shortcomings in the regulation and transparency of funding of candidates for public office or political parties?

Useful resources:

- Council of Europe (2003): Recommendation Rec (2003)4 on common rules against corruption in the funding of political parties and electoral campaigns,
[https://www.coe.int/t/dg1/legalcooperation/economiccrime/cybercrime/cy%20activity%20interface2006/rec%202003%20\(4\)%20pol%20parties%20EN.pdf](https://www.coe.int/t/dg1/legalcooperation/economiccrime/cybercrime/cy%20activity%20interface2006/rec%202003%20(4)%20pol%20parties%20EN.pdf).

- Council of Europe: GRECO Evaluations, https://www.coe.int/t/dghl/monitoring/greco/evaluations/index_en.asp.
 - Global Integrity: Money Politics and Transparency, <https://www.globalintegrity.org/category/money-politics-transparency/>.
 - International Institute for Democracy and Electoral Assistance (IDEA): Political Finance Database, <https://www.idea.int/data-tools/data/political-finance-database>.
 - OSCE-/ODIHR (2015): Handbook for the Observation of Campaign Finance, <https://www.osce.org/odihr/elections/135516?download=true>.
 - Oslo Statement on Corruption involving Vast Quantities of Assets (2019), https://www.unodc.org/documents/corruption/meetings/OsloEGM2019/Oslo_Outcome_Statement_on_Corruption_involving_Vast_Quantities_of_Assets_-_FINAL_VERSION.pdf.
- UNODC, IFES and OSCE-ODIHR (2019): Expert Group Meeting – Transparency in Political Finance, Prague, Report: https://www.unodc.org/documents/corruption/PragueEGM2019/Report_EGM_Transparency_in_Political_Finance_Prague.pdf.

Public Procurement (UNCAC Art. 9.1)

Summary of relevant UNCAC requirements for each State Party:

- Shall take the necessary steps to establish appropriate systems of procurement, based on transparency, competition and objective criteria in decision-making, that are effective in preventing corruption. Such systems may take into account appropriate threshold values in their application, and shall address:
 - a) the public distribution of information relating to procurement procedures and contracts, including information on invitations to tender and relevant or pertinent information on the award of contracts, allowing potential tenderers sufficient time to prepare and submit their tenders¹²;
 - b) the establishment, in advance, of conditions for participation, including selection and award criteria and tendering rules, and their publication;
 - c) the use of objective and predetermined criteria for public procurement decisions, in order to facilitate the subsequent verification of the correct application of the rules or procedures;
 - d) an effective system of domestic review, including an effective system of appeal, to ensure legal recourse and remedies in the event that the rules or procedures established pursuant to this paragraph are not followed;
 - e) where appropriate, measures to regulate matters regarding personnel responsible for procurement, such as declaration of interest in particular public procurements, screening procedures and training requirements (Art. 9.1).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Are clear procedures used for determining conditions for participation in a tender, including selection and award criteria?
- ✓ Are there provisions in place ensuring that procurement processes are announced and published in a manner to enable interested bidders to learn about a tender and that provides them with sufficient time to prepare and submit an offer?
- ✓ Are there adequate thresholds requiring competitive and open bidding procedures?

¹² The term “tenderers” refers to potential bidders for government contracts.

- ✓ Are bidders required to provide information on their beneficial owners?
- ✓ Are bodies in place that are mandated with supervising the adherence to the rules for the award and execution of public procurement contracts?
 - Do they have the necessary independence, means and powers to exercise their mandate?
- ✓ Are rules and procedures in place for a review of the procurement process, including a system to appeal and available legal recourse or remedies?
- ✓ Are adequate procedures and practices in place to promote integrity in procurement (such as debarment procedures, selection of personnel involved to avoid potential conflicts in particular cases, screening procedures, training requirements, rotation of personnel, etc.)?

Implementation / Application

- ✓ Is there evidence suggesting that exemptions are misused in practice to avoid competitive procedures and award contracts without competitive procedures?
- ✓ Are procurement procedures conducted (at least in part) electronically, using e-procurement platforms, or through a paper-based process?
- ✓ Does the public have timely access to comprehensive information on public procurement processes and tender awards, including tender announcements, information on successful bidders (name, unique identifier, bid), information on the contract award and relevant documents, including the full contract (and modifications to the contract) and accompanying documents? Implementation and follow-up information on execution:
 - Is such information accessible only upon request or published by default (for example on an e-procurement platform)?
 - Can media and civil society trace and monitor which goods or services state bodies buy from which entity, and what the price as well as key terms and conditions are?
 - Is the information made available online in data formats that facilitate analysis and further use, in particular by using a standardised, structured and easily reusable format (i.e. as open data, possibly using the open contracting data standard¹³)?
 - Is information on other types of contracts that are awarded by the government accessible to the public, e.g. purchases without tenders, privatisations, licenses or permits, lease agreements, public-private partnerships (above certain thresholds defined by law)?
- ✓ Is a list of banned companies accessible to the public?
 - Does available evidence suggest that stakeholders use the system to appeal, that they have a high level of trust in these procedures and that the review and appeals processes are effective (*statistics on the number of cases filed, cases of successful appeal or challenges to a procurement process, etc.*)?
- ✓ Are government assessments or external assessments regarding the effectiveness of the public procurement system and the extent to which it is based on transparency, competition and objective criteria in decision-making available?
 - Have specific corruption risks in the procurement system been identified that have yet to be addressed (*media reports, reports by oversight bodies such as the supreme audit institution, CSO monitoring reports, etc.*)?

Useful resources:

- Article 19 and UNCAC Coalition (2017): Public procurement requires public information, <https://www.article19.org/resources/public-procurement-requires-public-information/>.
- Resources and reports released by the Open Government Partnership: <http://www.opengovpartnership.org/>.
- The World Bank: Benchmarking Public Procurement (BPP) Data, <https://bpp.worldbank.org/en/BPP-data>.
- Website of the Open Contracting Partnership: <https://www.open-contracting.org/>.

¹³ Open Contracting Data Standard: <https://standard.open-contracting.org/latest/en/>.

Management of Public Finances (UNCAC Art. 9.2, 9.3)

Summary of relevant UNCAC requirements for each State Party:

- Shall take appropriate measures to promote transparency and accountability in the management of public finances, including:
 - a) procedures for the adoption of the national budget;
 - b) timely reporting on revenue and expenditure;
 - 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 (Art. 9.2);
- Shall take such civil and administrative measures as may be necessary to preserve the integrity of accounting books, records, financial statements or other documents related to public expenditure and revenue and to prevent the falsification of such documents (Art. 9.3).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Are laws, regulations and procedures for the preparation and adoption of national budgets in place, including those that specify the type of information required as part of the submission to the legislature?
- ✓ Are there laws, regulations and rules in place that govern accounting and internal and external auditing standards for the national budget and the administration of public finances?
- ✓ Are adequate mechanisms in place for recording, storing and preserving the integrity of accounting books, records, financial statements and other related documents?

Implementation / Application

- ✓ Are laws, regulations and procedures for the preparation and adoption of national budgets in place, including those that specify the type of information required as part of the submission to the legislature?
- ✓ To what extent are budget proceedings made public?
- ✓ Is there an opportunity for public input and debate concerning the proposed national budget before its adoption?
- ✓ Are there consequences for failing to comply with the applicable laws, regulations and procedures, including those regarding publication?
- ✓ How often are revenue and expenditure reports released by the government?
- ✓ Do publicly accessible budget documents include a detailed commentary on revenues and expenditures, as well as non-financial performance data, including performance targets?
- ✓ Is budget information disclosed with an adequate level of detail and sufficient supporting documentation?
 - Is the budget allocated to and spent by each ministry or relevant state body traceable?
- ✓ Is the budget information made available in formats that facilitate analysis of the data?
- ✓ Is information on the adopted budget, its implementation, collected revenues, major sources of income, and an independent audit publicly accessible in a timely manner – for example, through a website?
 - Are relevant reports regarding the most recent national budget submission and adoption process available to the public?
 - Are there aspects of the budget that are not disclosed (for example for security and defence purposes)?

- Have accounting and audit reports, for example, by the supreme audit institution, identified problems concerning government revenues, expenditures and the management of the national budget?
- ✓ Are there documented cases where (financial) records were destroyed, falsified or not maintained, even though they were required to be maintained?

Useful resources:

- International Budget Partnership: Open Budget Survey – Country Results, <https://www.internationalbudget.org/open-budget-survey/results-by-country/>.
- International Open Data Charter: <http://opendatacharter.net/>.
- Open Government Partnership: <http://www.opengovpartnership.org/>.
- Open Knowledge Foundation: Global Open Data Index – Government Budget, <https://index.okfn.org/dataset/budget/>.
- Transparency International – Defence and Security UK: Government Defence Anti-Corruption Index, <https://government.defenceindex.org>.

Access to Information (UNCAC Art. 10) & Participation of Society (UNCAC Art. 13.1)

Summary of relevant UNCAC requirements for each State Party:

- Taking into account the need to combat corruption, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organisation, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:
 - a) adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organisation, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;
 - b) simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and
 - c) publishing information, which may include periodic reports on the risks of corruption in its public administration (Art. 10);
- Shall take appropriate measures to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organisations and community-based organisations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:
 - a) enhancing the transparency of and promoting the contribution of the public to decision-making processes;
 - b) ensuring that the public has effective access to information;
 - c) undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
 - d) respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:
 - for respect of the rights or reputations of others;
 - for the protection of national security or *ordre public* or of public health or morals (Art. 13.1).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Are laws, procedures, policies and regulations in place allowing members of the general public to obtain information on the organisation, functioning and decision-making process of public administration?
 - Is there a legal basis for access to information held by public bodies - constitutional, statutory and/or policy guarantee for public access to information, such as a Right to Information, access to information, or freedom of information act (*see Sustainable Development Goal 16.10*)? If there is no overarching law, what provisions are available regarding public information regarding corruption?
 - Are the means and procedures for access to information clearly defined?
 - Are limitations to this freedom clearly defined by law, and are those necessary and proportionate to protect legitimate interests?
 - Do the exceptions from disclosure only apply when the protected interest may be harmed by a specific release?
 - Can the exemptions be overridden if there is an overriding public interest in disclosure, such as revealing corruption or violations of ethics or laws?
 - Are there adequate clear rules on the timetable and the format of provision of information?
 - Does the right of access to information cover all branches of the state, the executive (government, head of state, regional and local government bodies), the legislative and the judiciary, as well as other public or governmental authorities, at all levels (national, regional or local). Does it apply to information held by other entities that carry out public functions or receive public funding?
 - Does the right of access to information cover all records held by public bodies, regardless of the form in which the information is stored, its source and the date of production?
 - Is an appeal mechanism in place in case requests for information are denied?
 - Is there an independent instance such as an Information Commission or an Ombudsman dealing with procedures for access to information and adjudicating on complaints?
 - Does this body have the right to consider allegations on failure to report and to investigate complaints of maladministration in relation to access to information and decision-making?
 - Can the body monitor the implementation of the access to information law by public bodies?
- ✓ Does any licensing and regulatory framework governing the media (i.e. TV, radio, print media and online media) ensure that regulations cannot be used for political or partisan purposes to restrain the investigation and publication of stories on corruption?
- ✓ Are there overly broad and excessive restrictions to exercising the freedom to seek, receive, publish and disseminate information?

Implementation / Application

- ✓ Are the means and procedures for access to information publicly available?
- ✓ Is the appeal mechanism easily accessible (is it free or accessible without substantial costs, can it be used without hiring a lawyer, etc.)?
 - Does available evidence suggest this appeal mechanism is independent and effective (*examples and statistics on appeals after denied requests for information, etc.*)?
- ✓ If there is a fee for accessing information, is the requester charged more than a reproduction fee consisting of the reasonable reproduction costs incurred by the information holder?
- ✓ Can the independent body dealing with procedures for access to information and adjudicating on complaints monitor the implementation of the access to information law by public bodies?
- ✓ Does available evidence suggest that there is effective access to information in practice, in particular to information relevant to combatting corruption (*number of requests received by state bodies, the*

average time for providing a response; statistics/examples regarding requests for information that were denied, including the grounds for denial; cases where access to information relevant to preventing corruption was granted/denied; statistics/cases regarding the review or appeal of decisions denying access to information and the decisions taken in this regard, etc.)?

- ✓ Have measures been taken to ensure that existing laws, regulations, policies and procedures regarding access to information are widely known and accessible to the public?
 - Is information relevant to combating corruption made available to the public proactively and automatically published by the government (*relevant examples of proactive publication, examples of lacking proactive publication, regular reporting on cases, investigations, etc.*)?
 - Have specific tools or mechanisms been established to release information relevant to combating corruption (*for example e-government websites, open data portals, an e-procurement portal, disclosure on recipients of subsidies and grants, publicly accessible registries of companies and legal entities, a publicly accessible beneficial ownership registry, income and asset declarations of public officials, information on the financing of political parties, other relevant databases, etc.*)?
 - Are policies and procedures in place providing for the publication of periodic reports on the risks of corruption in public administration (*examples of government reports assessing corruption risks in public administration, efforts made by the government to publicise the existence, results and findings of such reports*)?
 - Are there aspects of the right to information that are not adequately implemented or that do not ensure sufficient transparency?
- ✓ Have there been awareness-raising initiatives amongst the public regarding what information is available and how it can be accessed?
- ✓ Are there examples of citizen and stakeholder involvement in decision-making processes, such as through large-scale consultations, online platforms, working groups, task forces, citizen referenda and community meetings, and measures to promote such involvement?
- ✓ Have measures been adopted to promote an institutional culture of transparency, open data, open-door policies and regular communication between government and civil society?
- ✓ Have measures been adopted to provide opportunities to individuals and groups outside the public sector to be consulted during legislative drafting processes?
- ✓ Have measures been adopted to allow members of the public to decide or contribute to decisions on how to allocate parts of the public budget in specific institutions?
- ✓ Are there requirements for public consultations before issuing regulations or other administrative policies and any consequences in the case of failure to adhere to this public participation requirement?
- ✓ Have trainings been introduced in primary and secondary schools that include aspects related to corruption or related issues, such as ethics, civic rights or governance? Have trainings on aspects related to corruption, public administration, public procurement, ethics, criminal law or corporate governance been introduced at universities?
- ✓ Are there documented cases where journalists, civil society representatives or citizens were denied access to politically sensitive information or documents, without adequate justification?
- ✓ Are there examples of successful requests for information that helped to inform and shape public debates around transparency, accountability and good governance issues, or helped to highlight or uncover potential cases of corruption or lack of accountability?
- ✓ How are restrictions to exercising the freedom to seek, receive, publish and disseminate information applied in practice?
- ✓ Are there documented cases of media outlets, reporters, bloggers, civil society organisations or individual citizens being prevented from reporting on corruption or from reaching larger audiences with their reporting (*for example, by licensing and legal requirements, censorship, confiscation, threats, etc.*)?

- ✓ Have there been recent documented cases of attacks against civil society groups, anti-corruption and human rights activists, journalists and others advocating or reporting on corruption?
 - If so, have these incidents been adequately investigated? Were the perpetrators identified and held to account?
- ✓ Has the country joined any international initiatives to promote transparency including Open Government Partnership (OGP), Extractive Industries Transparency Initiative (EITI), European Cooperation in Science and Technology (CoST) or International Open Data Conference (IODC). If so, what kind of commitments or progress have been made because of those initiatives?

Useful resources:

- Article 19 and UNCAC Coalition: Fighting corruption through access to information, <https://www.article19.org/resources/fighting-corruption-access-information/>.
- Global Right to Information Rating: Right to Information Rating and its methodology, <http://www.rti-rating.org>.
- African Union: Model Law on Access to Information for Africa, <https://archives.au.int/handle/123456789/2062>.
- Council of Europe: Council of Europe Convention on Access to Official Documents, <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=0900001680084826>.
- OAS: Model Inter-American Law on Access to Information, http://www.oas.org/en/sla/dil/access_to_information_model_law.asp.
- Reporters without Borders: Press Freedom Ranking, https://rsf.org/en/ranking_table.
- OHCHR: General comment No. 34 on Article 19, September 2011, <http://www2.ohchr.org/english/bodies/hrc/docs/gc34.pdf>.

Judiciary and Prosecution Services (UNCAC Art. 11)

Summary of relevant UNCAC requirements for each State Party:

- Shall take measures to strengthen integrity and to prevent opportunities for corruption among members of the judiciary. Such measures may include rules with respect to the conduct of members of the judiciary (Art. 11.1);
- Measures to the same effect [...] may be introduced and applied within the prosecution service in those States Parties where it does not form part of the judiciary but enjoys independence similar to that of the judicial service (Art. 11.2).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Does the constitutional and legal framework ensure the independence and integrity of the judiciary and of the prosecution service (for this and the questions below, see also the standards for judges and prosecutors referenced in the resources section)?
- ✓ Are codes of conduct and disciplinary mechanisms applicable to members of the judiciary and of the prosecution service?
- ✓ Are there focal points or units within the judicial branch responsible for giving guidelines to judges and members of the prosecution service on ethical behaviour, corruption risks, etc.?
- ✓ Are there adequate measures in place to increase and ensure transparency and accountability in the selection, recruitment, training, performance management and removal of members of the judiciary and of the prosecution service?
- ✓ Is there an adequate standard or process for determining a potential conflict of interest for a judge or a prosecutor, and for the steps that are required to be taken to address that conflict?

- ✓ Are judges and prosecutors required to declare their assets and interests?
- ✓ Are measures in place aimed at guaranteeing transparency in the court process, for example, by allowing the public and media access to court proceedings and by facilitating access to court judgements?
- ✓ Are there adequate procedures in place governing the assignment and distribution of cases to safeguard against undue interference?

Implementation / Application

- ✓ How do you evaluate the independence and integrity of the judiciary and the prosecution service in practice, based on available evidence (*media reports about specific cases documenting undue interference and/or a lack of integrity, assessments from civil society groups, international organisations and governmental bodies, public surveys on the integrity of these institutions, statistics and cases on self-regulatory measures, number of reports on corruption in the judiciary received, number of investigations relating to corruption in the judiciary and their outcomes, criminal proceedings as a result of these alleged acts of corruption, convictions of members of the judiciary and prosecutorial services, etc.*)?
- ✓ Does available evidence suggest the codes of conduct and disciplinary mechanisms applicable to members of the judiciary and the prosecution service are applied in practice and have they resulted in disciplinary measures being taken (*number of disciplinary cases, examples of disciplinary sanctions or prosecutions of judges and prosecutors*)?
- ✓ Are the judges' and prosecutors' declaration of assets and interests made public (*see section on Codes of conduct & declaration of assets and interests – UNCAC Art. 7.2, 7.4, Art. 8 above*)?
 - Are declarations of assets and interests filed in practice – does available evidence suggest they are correct and complete?
 - Are they used for preventing conflicts of interest, particularly related to the case assignment system in order to avoid assigning a judge or prosecutor who has to recuse himself or herself from the case due to a conflict of interest?

Useful resources:

- International Association of Prosecutors (IAP): Standards of professional responsibility and statement of the essential duties and rights of prosecutors, https://www.iap-association.org/getattachment/5f278b49-dd58-49ee-97d0-3d2d51a1af37/IAP_Standards.aspx.
- OHCHR (1985): Basic Principles on the Independence of the Judiciary, <https://www.ohchr.org/EN/ProfessionalInterest/Pages/IndependenceJudiciary.aspx>.
- OHCHR (1990): Guidelines on the Role of Prosecutors, <https://www.ohchr.org/EN/ProfessionalInterest/Pages/RoleOfProsecutors.aspx>.
- UNODC (2002): Bangalore Principles on Judicial Conduct, https://www.unodc.org/pdf/crime/corruption/judicial_group/Bangalore_principles.pdf.

Private Sector Transparency (UNCAC Art. 12.1, 12.2(c) and (f), 12.4)

Summary of relevant UNCAC requirements for each State Party:

- Shall take measures to prevent corruption involving the private sector, enhance accounting and auditing standards in the private sector and, where appropriate, provide effective, proportionate and dissuasive civil, administrative or criminal penalties for failure to comply with such measures (Art. 12.1);
- Measures to achieve these ends may include, inter alia:
 - c) promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities (Art. 12.2(c));

- f) ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and detecting acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures (Art. 12.2 (f));
- Each State Party shall disallow the tax deductibility of bribes and expenses [...] in furtherance of corrupt conduct (Art. 12.4).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Are measures in place aimed at promoting transparency among private entities, including as the publication of the identities of legal and natural persons involved in the establishment and management of corporate entities? Are transparency requirements for beneficial ownership of legal entities in place, ensuring the availability and accessibility of the beneficial ownership information to relevant stakeholders and the public?
 - Is the company registry (as well as registries of other relevant legal entities, such as trusts, foundations, associations, etc.) freely accessible to the public?
 - Can the registry be searched, is its data available in a format (and under a license) that facilitates reuse?
 - Are directors, representatives and direct owners of enterprises, as well as key data points on legal entities (for example the date of establishment, company ID, address of registration, historical data of previous owners and directors, etc.) publicly accessible?
 - Has a central beneficial ownership registry been established where companies and all other types of legal entities (such as foundations, domestic trusts and foreign trusts operating in the country) are required to report their ultimate owners?
 - Does the regulation clearly and narrowly define beneficial owners?
 - Are mechanisms in place to ensure that the information included in the beneficial ownership registry is adequate, accurate and can be accessed in a timely manner?
 - Is a mechanism in place to ensure the verification of beneficial ownership information (with adequate resources)?
 - Is the beneficial ownership information available and accessible to the public, or only to law enforcement and specific actors (such as banks, financial intelligence units, etc.)?
 - Is the information accessible in a standardised, structured and open data format that facilitates analysis and reuse?
 - Is the beneficial ownership regulation effective in establishing an adequate level of transparency?
- ✓ Are rules, regulations and procedures for private entities in place regarding the maintenance of books and records, financial statement disclosure, as well as accounting and auditing standards? Do the rules forbid:
 - Off-the-books accounts;
 - Making off-the-books or inadequately identified transactions;
 - Recording non-existent expenditure;
 - Entering liabilities with incorrect identification of their objects;
 - Using false documents;
 - Intentionally destroying bookkeeping documents earlier than foreseen by law?
 - Are sanctions or penalties imposed on private entities for failure to comply with relevant rules, regulations and procedures?
- ✓ Is legislation or are other requirements in place banning the tax deductibility of bribes and expenses incurred in corrupt conduct?

Useful resources:

- FATF: Mutual Evaluations (in particular on Recommendations 24 and 25), <http://www.fatf-gafi.org/publications/mutualevaluations>.
- Open Ownership: <https://www.openownership.org>.
- Tax Justice Network: Financial Secrecy Index, <https://www.financialsecrecyindex.com/en/introduction/fsi-2018-results>.
- Transparency International and UNCAC Coalition: Recommendations for robust action to ensure transparency in company ownership – submission to the 10th resumed session of the UNCAC IRG, https://uncaccoalition.org/wp-content/uploads/TI-Statement-to-IRG-on-Beneficial-Ownership.23.8.19.REV_final.docx.
- Transparency International: Just for Show? Reviewing G20 Promises on Beneficial Ownership, https://www.transparency.org/whatwedo/publication/just_for_show_g20_promises.

Measures to Prevent Money-Laundering (UNCAC Art. 14)

Summary of relevant UNCAC requirements for each State Party:

- Each State Party shall
 - a) institute a comprehensive domestic regulatory and supervisory regime for banks and non-bank financial institutions, including natural or legal persons that provide formal or informal services for the transmission of money or value and, where appropriate, other bodies particularly susceptible to money-laundering, within its competence, in order to deter and detect all forms of money-laundering, which regime shall emphasize requirements for customer and, where appropriate, beneficial owner identification, record-keeping and the reporting of suspicious transactions;
 - b) ensure that administrative, regulatory, law enforcement and other authorities dedicated to combating money-laundering (including, where appropriate under domestic law, judicial authorities) have the ability to cooperate and exchange information at the national and international levels within the conditions prescribed by its domestic law and, to that end, shall consider the establishment of a financial intelligence unit to serve as a national centre for the collection, analysis and dissemination of information regarding potential money-laundering (Art. 14.1);
- Shall consider implementing feasible measures to detect and monitor the movement of cash and appropriate negotiable instruments across their borders, subject to safeguards to ensure proper use of information and without impeding in any way the movement of legitimate capital. Such measures may include a requirement that individuals and businesses report the cross-border transfer of substantial quantities of cash and appropriate negotiable instruments (Art. 14.2);
- Is called upon to use as a guideline the relevant initiatives of regional, interregional and multilateral organizations against money-laundering (Art. 14.4);
- Shall endeavour to develop and promote global, regional, sub-regional and bilateral cooperation among judicial, law enforcement and financial regulatory authorities in order to combat money-laundering (Art. 14.5).

What has been done to ensure compliance with these provisions?

Legal and Policy Framework

- ✓ Is an adequate anti-money-laundering regulatory and supervisory regime in place (*see FATF evaluations mentioned under useful resources*)?
- ✓ Has a Financial Intelligence Unit (FIU) been established?
- ✓ Are sanctions issued for non-compliance, including enforcement actions, prosecutions, regulatory or supervisory fines or sanctions (*relevant reported cases where sanctions were (not) imposed, statistics on number of sanctions imposed in recent years, number of suspicious transaction reports received*)

by the FIU or similar body, number of such reports forwarded to law enforcement after analysis by the FIU, information whether those reports led to investigations and/or prosecutions)?

- ✓ Is a cross-border cash declaration requirement in place, covering incoming and outgoing cross-border transportation and all physical cross-border transportation (by travellers, through mail and cargo)?
 - Are adequate measures in place to detect and monitor the movement of cash?
 - Are adequate sanctions in place in case of false declaration or failure to declare?

Implementation / Application

- ✓ Does available evidence suggest that the FIU has adequate resources and independence to fulfil its mandate?
 - Does it have the ability to exchange information with relevant institutions domestically?
 - Is it able to exchange information internationally?
 - Is the FIU a member of the Egmont group or any other network of agencies for the purpose of information exchange?
 - Has it signed Memoranda of Understanding or other agreements with other FIUs?
 - Does available evidence suggest the FIU operates effectively (*information on recent corruption-related money laundering cases prompted by the FIU, cases and statistics on investigations, prosecutions, convictions as well as freezing, seizure and confiscation orders, etc.*)?
- ✓ Does available evidence suggest the controls of the movement of cash and sanctions in case of false declaration or failure to declare are effective (*statics on declared cross-border cash transfers, on detected undeclared cross-border cash transfers, sanctions imposed, etc.*)?
- ✓ Has the country undergone evaluations by the FATF, a FATF-like regional body, or another international organisation that conducts assessments/evaluations on anti-money laundering topics?
 - Were particular weaknesses identified in the anti-money laundering regime and its enforcement?

Useful resources:

- Egmont Group: <https://egmontgroup.org/en>.
- FATF: Mutual Evaluations, <https://www.fatf-gafi.org/publications/mutualevaluations>.
- Tax Justice Network (2020): Financial Secrecy Index - 2020 Results, <https://fsi.taxjustice.net/en/introduction/fsi-results>.