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Agenda item 4

State of implementation of the United Nations Convention against Corruption

Implementation of chapter II (Preventive measures) of the United Nations Convention against Corruption

Thematic report prepared by the Secretariat

Summary

The present report contains information available as at 31 May 2024 on successes, good practices, challenges and observations identified during the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, with a focus on the implementation of articles 5 to 13 of chapter II (Preventive measures) of the Convention. The implementation of article 7, paragraph 4; article 8, paragraph 5; article 14; and article 12, paragraph 2 (c), is assessed in the thematic report entitled “Implementation of provisions of a cross-cutting nature in chapter II (Preventive measures) and chapter V (Asset recovery) of the United Nations Convention against Corruption and regional supplement” ([CAC/COSP/IRG/2024/7](#)).



I. Introduction, scope and structure

1. The present thematic report contains a compilation of the most relevant information on successes, good practices, challenges and observations contained in the executive summaries and country review reports, in accordance with paragraphs 35 and 44 of the terms of reference of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption. It is based on the information included in the 93 executive summaries and country review reports that had been completed as at 31 May 2024. The report builds upon the previous thematic reports covering the implementation of chapter II, focuses on existing trends and examples of implementation, and includes tables and figures depicting the most common challenges and good practices. The structure of the report follows that of the executive summaries; certain articles and topics that are closely related are thus clustered together.

2. An analysis of regional differences and trends is provided in the regional supplement entitled “Implementation of chapter II (Preventive measures) of the United Nations Convention against Corruption” ([CAC/COSP/IRG/2024/12](#)), to be presented to the Implementation Review Group together with the present report. The present report contains information on the implementation of articles 5 to 13, under chapter II (Preventive measures), of the Convention by States under review in the second cycle of the Implementation Review Mechanism.^{1,2}

3. Given the close thematic links to chapter V of the Convention, data on asset declarations, financial disclosure systems and the prevention of conflicts of interest (art. 7, para. 4; art. 8, para. 5; and art. 52, paras. 5 and 6), beneficial ownership identification (art. 12, para. 2 (c); art. 14, para. 1 (a); and art. 52, para. 1), and measures to prevent money-laundering, the prevention and detection of transfers of proceeds of crime, and financial intelligence units (arts. 14, 52 and 58) were assessed separately in a thematic report entitled “Implementation of provisions of a cross-cutting nature in chapter II (Preventive measures) and chapter V (Asset recovery) of the United Nations Convention against Corruption and regional supplement” ([CAC/COSP/IRG/2024/7](#)), which was submitted to the Implementation Review Group for consideration at its fifteenth session.

II. General observations on challenges and good practices in the implementation of chapter II of the United Nations Convention against Corruption

4. Figures I and II and tables 1 and 2 below depict data compiled from 93 completed country reviews and provide an analytical overview of common challenges and good practices in the implementation of articles 5 to 13 of the Convention, including cross-cutting issues. The trends identified in the present report are largely consistent with those identified in the previous thematic reports.

¹ In line with the outcome of the discussions of the Implementation Review Group, thematic reports and reports on implementation at the regional level are no longer anonymized. Countries whose good practices are cited as examples have therefore been identified in this report.

² A brief analysis of correlations between the findings of the first and second cycles can be found in section IV of document [CAC/COSP/2023/4](#).

Figure I
Challenges identified in the implementation of chapter II of the Convention

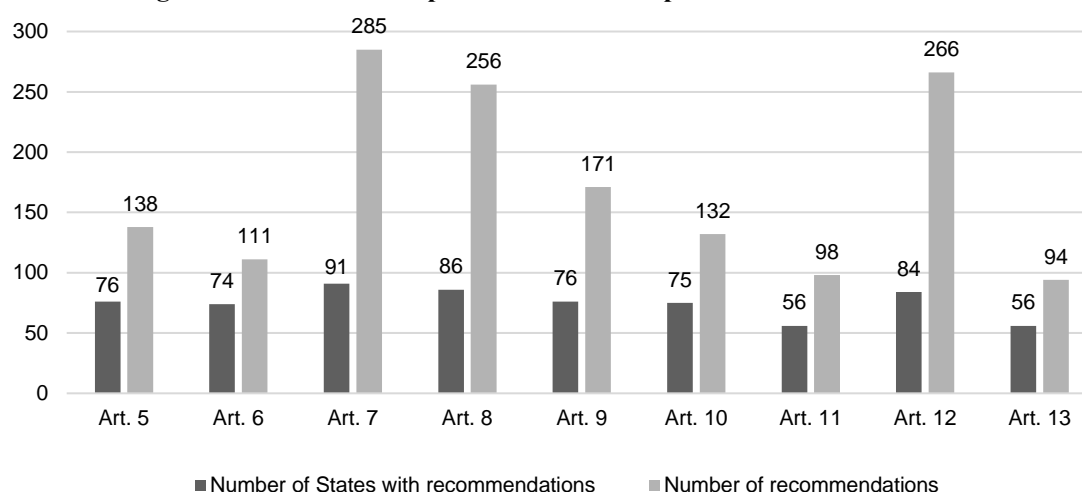


Table 1
Most prevalent challenges in the implementation of chapter II of the Convention

Article of the Convention	Number of States with recommendations	Number of recommendations issued	Most prevalent challenges in implementation
Article 5	76	138	Coordinated corruption prevention policies that are not adopted, not systematic or not effective; fragmented and ineffective national anti-corruption policies; weak coordination and insufficient inclusion of non-governmental stakeholders in the development and implementation of anti-corruption policies; insufficient monitoring and evaluation mechanisms for assessing the implementation and effectiveness of anti-corruption policies and lack of publication of findings; and lack of periodic evaluation of legal and administrative measures
Article 6	74	111	Lack of designated preventive anti-corruption bodies or existence of bodies lacking a clear mandate, sufficient resources or the necessary legal, structural and financial or operational independence, including in relation to appointment and removal procedures for their heads; lack of specialized staff and adequate training for staff; and poor coordination among various anti-corruption bodies, including a lack of mechanisms to facilitate such coordination in relation to the implementation of anti-corruption policies and measures
Article 7	91	285	Lack of comprehensive legislation or administrative measures to regulate the funding of candidates for elected office and the funding of political parties, including in relation to adequate limits on private donations and the restriction of anonymous and foreign donations, effective disclosure obligations and oversight and audit mechanisms; inadequate procedures for the selection, training and rotation of individuals holding public positions considered especially vulnerable to corruption; insufficient legislation or mechanisms establishing clarity in relation to the prevention and regulation of conflicts of interest and the monitoring of the implementation of such legislation or mechanisms; insufficient transparency in the recruitment of public officials and insufficient integrity-related training; limited criteria concerning candidatures for and election to public office; and lack of rights to appeal appointment and promotion decisions
Article 8	86	256	Lack of rules or inadequate measures to prevent conflicts of interest, including in relation to outside activities, secondary employment, asset declarations and the acceptance of gifts; no obligation for public officials to report acts of corruption and limited reporting channels and protection

<i>Article of the Convention</i>	<i>Number of States with recommendations</i>	<i>Number of recommendations issued</i>	<i>Most prevalent challenges in implementation</i>
			measures for reporting officials; and lack of codes of conduct for public officials, or codes that exclude certain groups of public officials, and inadequate enforcement of the codes
Article 9	76	171	Inadequate rules concerning technical specifications for tenders; non-existent or ineffective systems of domestic review and appeal in public procurement; inadequate selection, screening methods and training for procurement officials; no obligation for procurement officials to declare their assets and interests; lack of information and communications technology-based procurement systems (e-procurement); limited transparency in the process for the adoption of the budget and lack of public consultation; no or limited systems of risk management and internal control in the management of public finances and insufficient external audits; inadequate record retention periods for preserving the integrity of accounting records; and inadequate sanctions for non-compliance in the preservation of documents related to public expenditure and revenue
Article 10	75	132	Lack or inadequacy of legislation or procedures regulating public access to information or inadequate application thereof; limited data-collection systems to identify, monitor and assess corruption risks in the public sector and limited publication of the results; and overly complex administrative procedures for public service delivery and access to information
Article 11	56	98	Insufficient measures to strengthen integrity in the judiciary and prosecution services; lack of mechanisms to ensure compliance with relevant measures; lack of independence in the process for the appointment and removal of members of the judiciary and prosecution services and in the institutional structures tasked with investigating judges and prosecutors; lack of specialized codes of conduct and associated training for judges and prosecutors or exclusion of certain judicial officials; inadequate management of conflicts of interest; and inadequate enforcement of administrative sanctions
Article 12	84	266	Limited cooperation between law enforcement agencies and private entities; lack of codes of conduct for compliance in business activities; lack of or narrowly defined post-employment restrictions for former public officials; inadequate measures to prevent the misuse of procedures regarding subsidies and licences granted by public authorities for commercial activities; limited accounting and auditing standards and procedures to safeguard the integrity of private entities, and inadequate measures to monitor compliance with those standards and procedures; and lack or inadequacy of legislation on the non-deductibility of expenses that constitute bribes
Article 13	56	94	Inadequate measures for effective access to information, including as a result of a lack or insufficiency of legislation, lack of application thereof and limited appeal and enforcement measures; limited contribution of the public to decision-making processes and limited participation of non-governmental stakeholders in governmental efforts to prevent and combat corruption; lack of effective measures ensuring that the freedom to seek, receive, publish and disseminate information concerning corruption is respected, promoted and protected; lack of public awareness campaigns and education programmes to prevent corruption; and inadequate measures for ensuring that the relevant anti-corruption bodies are known to the public and that reporting procedures, including for anonymous reporting, are established and accessible to the public

Figure II
Good practices identified in the implementation of chapter II of the Convention

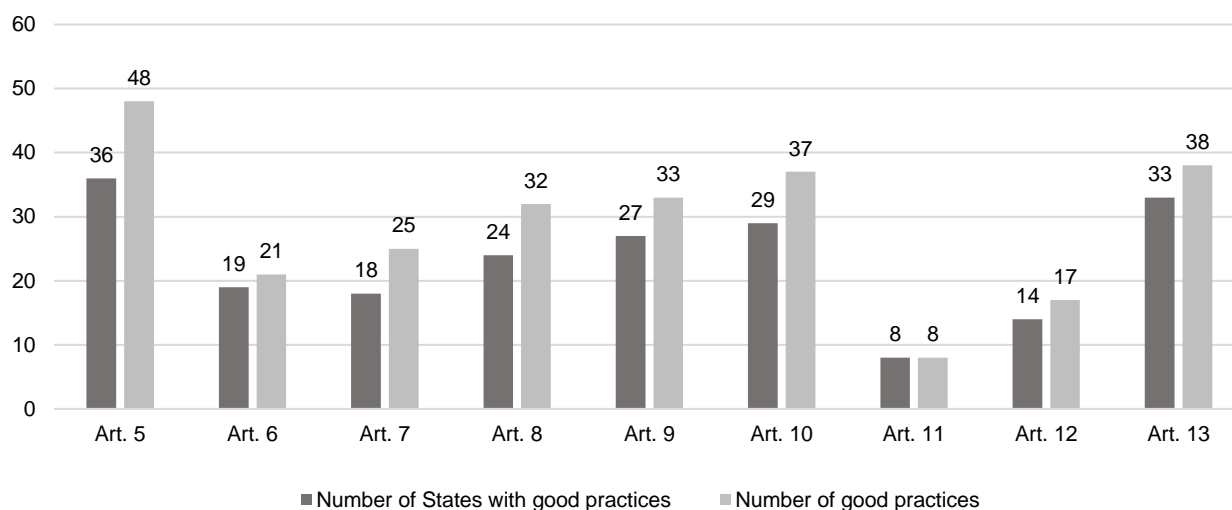


Table 2
Most prevalent good practices in the implementation of chapter II of the Convention

Article of the Convention	Number of States with good practices	Number of good practices identified	Most prevalent good practices
Article 5	36	48	Establishment of coordinated and effective anti-corruption strategies and policies developed and implemented with the active involvement of non-governmental stakeholders; regular monitoring and assessments aimed at evaluating the implementation and effectiveness of those strategies and policies; implementation of a wide range of activities and measures to prevent corruption, including national campaigns, projects with student participation, and the inclusion of integrity principles in educational curricula; and active participation in international and regional organizations and programmes that address corruption
Article 6	19	21	Establishment of operational anti-corruption units in public institutions; effective coordination among preventive anti-corruption bodies; independent budgets for preventive anti-corruption bodies; and provision of adequate resources, specialized staff and anti-corruption training for the personnel of such bodies
Article 7	18	25	Identification of positions considered especially vulnerable to corruption, and adoption of additional measures to regulate such positions; advertisement of vacancies and pay scales for public positions by various means; regular rotation policies; comprehensive regulation for the funding of candidatures and political parties; and enhanced integrity training for public officials, in particular for those in managerial positions
Article 8	24	32	Measures to promote integrity and ethics and prevent corruption in the public service; integrity management units in different ministries and offices; mandatory codes of ethics; comprehensive legislation on protection for reporting officials, including the preparation of a guide for whistle-blowers; and measures to prevent conflicts of interest

<i>Article of the Convention</i>	<i>Number of States with good practices</i>	<i>Number of good practices identified</i>	<i>Most prevalent good practices</i>
Article 9	27	33	Use of electronic procurement systems and integrity pacts; suspension of contract awards during appeal processes; diverse measures to ensure transparency in public tendering; oversight of all public procurement contracts; measures to promote transparency and public consultation in the budget process and the management of public finances, including through the use of guides, interactive online tools and social media; and measures to preserve the integrity of documents related to public expenditure and revenue, and to prevent the falsification of such documents
Article 10	29	37	Strong frameworks ensuring the proactive provision of information and effective access to information upon request, complemented by awareness-raising efforts, and training for the personnel responsible for providing information and managing online platforms; and simplification of administrative procedures through the use of electronic means
Article 11	8	8	Development of a case management system to enhance transparency in case distribution; and adoption of specialized codes of conduct for the judiciary
Article 12	14	17	Broad participation of the private sector in the development of anti-corruption policies; establishment and maintenance of beneficial ownership registers; scrutiny of the accuracy of information in registers of legal persons; digitalization of such registers; and awareness-raising and other measures aimed at promoting transparency among private entities
Article 13	33	38	Measures to promote public participation and broad consultations, including e-platforms that make publicly available all draft laws to facilitate feedback and comments from non-State actors; facilitation of the reporting of corrupt conduct to anti-corruption bodies through multiple channels; broad access to and proactive provision of public documents and open data; review of refusals to grant access to information; development of tailored educational curricula on integrity; and frequent training activities and information campaigns, including through national youth networks

III. Implementation of chapter II of the United Nations Convention against Corruption

A. Preventive anti-corruption policies and practices (art. 5) and preventive anti-corruption body or bodies (art. 6)

5. In broad terms, States continue to follow three different approaches to implementing article 5 of the Convention, often buttressed by constitutional provisions enshrining values such as integrity, accountability and transparency: (a) the development of a comprehensive national anti-corruption strategy, as a single document or as a document embedded in legislation or policy documents such as development or national integrity plans; (b) sector-specific anti-corruption strategies without an overarching comprehensive strategy; or (c) the application of an implicit policy, which, even if not always codified in a specific document, is implemented through consistent efforts to include provisions to prevent corruption when drafting legislation, and through the adoption of specific preventive measures.

6. Among the States that have adopted one of the latter two approaches, recommendations were in some cases issued with regard to assessing whether the existing measures were adequate and whether a coordinated anti-corruption policy should be developed. States that did not have in place any policies or strategies received recommendations to develop and implement effective, coordinated anti-corruption policies, including on the participation of society, accompanied by appropriate mechanisms for monitoring and evaluating effectiveness.

7. The anti-corruption strategies adopted by States generally establish thematic pillars, priority areas and strategic objectives and are frequently accompanied by action plans laying out specific actions, timelines and indicators to measure achievement with a view to ensuring their effectiveness. Recommendations were issued for States whose strategies were not accompanied by sufficient data collection or reporting mechanisms enabling real-time monitoring and impact assessments and for States that did not ensure the allocation of adequate resources and the prioritization of the Government's response to domestic corruption threats. In some cases, States that had such measures in place received recommendations encouraging them to publish the results of their evaluations.

8. Insufficient or unsystematic involvement of non-governmental stakeholders in the development, implementation and evaluation of the strategies, together with a lack of systematic assessment of the effectiveness of practices aimed at the prevention of corruption, similarly elicited recommendations for States. Conversely, many good practices were highlighted by reviewers in States that did ensure the active involvement of non-governmental stakeholders. In this regard, about 62 per cent of States reported having involved civil society in the development or implementation of their anti-corruption policies. States were also commended for their efforts to conduct risk assessments in the public sector.

Box 1

Examples of good practices identified in the implementation of article 5 of the Convention in relation to the involvement of non-governmental stakeholders

Costa Rica has developed corruption prevention projects with student participation, such as "youth comptrollers" and probity awards.

In Tuvalu, the involvement of civil society in the development of the national strategy for sustainable development was highlighted as a good practice.

9. States have adopted a variety of measures and practices aimed at the prevention of corruption, which have often addressed other provisions of chapter II and have frequently included awareness-raising and educational activities. Reviewers noted gaps in States whose preventive measures were not systematic or targeted, and issued recommendations on the allocation of sufficient resources to enable the implementation of the measures provided for in anti-corruption strategies.

10. With regard to the evaluation of relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption, reviewers issued recommendations to States that did not undertake such evaluations or that did not do so regularly or systematically.³

11. All States have reported on their membership of or involvement in regional and international organizations, programmes and projects, as well as the signing of memorandums of understanding with other States, aimed at the prevention of corruption.⁴

³ For more information on States parties' efforts to implement article 5, paragraph 3, of the Convention, see [CAC/COSP/WG.4/2023/2](#).

⁴ These include the Advisory Board on Corruption of the African Union, the African Association of Anti-Corruption Authorities, the Arab Anti-Corruption and Integrity Network, the Asia/Pacific Group on Money Laundering, the Asian Development Bank/Organisation for Economic Co-operation

12. To ensure that all public bodies with responsibilities under the anti-corruption policy are actively engaged in its implementation, States designated bodies to coordinate and oversee the implementation of the policy. Reviewers issued recommendations to States that had not done so. States frequently establish such coordination mechanisms by tasking existing structures or by forming coordination committees, which often include various institutions and non-governmental stakeholders.

Box 2

Example of a good practice identified in the implementation of article 6 of the Convention in relation to the establishment of preventive anti-corruption bodies

In Kiribati, the establishment of multiple bodies with preventive anti-corruption mandates, including the Leadership Commission and the National Anti-Corruption Committee, was highlighted as a good practice.

13. Concerning the establishment of anti-corruption bodies, States either establish a new, autonomous institution or task existing institutions with relevant preventive functions. In cases where multiple bodies were charged with preventive functions, recommendations were issued on ensuring the clarity and complementarity of their functions and the efficiency and effectiveness of their actions, including through legislation anchoring the operations and measures to enhance accountability and visibility, such as the publication of annual reports. Although only five States explicitly reported that they had no specialized preventive body in place, others noted that their bodies lacked the resources and specialized staff necessary for their operation, including specific training to ensure the full implementation of their mandates, leading to recommendations being issued.

14. States take different approaches to ensuring the legal, structural and operational independence of corruption prevention bodies, including through the provision of constitutional guarantees or other legislative provisions on security of tenure, budgets and staffing. Recommendations have been issued where such bodies were found not to have sufficient independence, either because they operated under the control of

and Development (OECD) Anti-Corruption Initiative for Asia and the Pacific, the Asset Recovery Inter-Agency Network for Southern Africa, the Association of Anti-Corruption Agencies in Commonwealth Africa, the Association of Supervisors of Banks of the Americas, the Camden Asset Recovery Inter-Agency Network, the Caribbean Community, the Caribbean Financial Action Task Force, the Central American and Caribbean Organization of Supreme Audit Institutions, the Eastern and Southern Africa Anti-Money Laundering Group, the Economic Community of Central African States, the Economic Community of West African States, the Egmont Group of Financial Intelligence Units, the European Network for Public Ethics and the Network of European Integrity and Whistleblowing Authorities, European Partners against Corruption and European contact-point network against corruption, the European Union Agency for Law Enforcement Cooperation (Europol), the Extractive Industries Transparency Initiative, the Financial Action Task Force of Latin America, the Global Anti-Corruption Initiative of the United Nations Development Programme, the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network), the Global Organization of Parliamentarians against Corruption, the Group of 20 Anti-Corruption Working Group, the Group of States against Corruption of the Council of Europe, the International Anti-Corruption Academy, the International Association of Anti-Corruption Authorities, the International Criminal Police Organization (INTERPOL), the Middle East and North Africa Financial Action Task Force, the Network of National Anti-Corruption Institutions in Central Africa, the Network of National Anti-Corruption Institutions in West Africa, OECD, the OECD Working Group on Bribery in International Business Transactions, the OECD Working Party on Open Government and Working Party on Public Integrity and Anti-Corruption, the Open Government Partnership, the Organization for Security and Cooperation in Europe, the Organization of American States, the Pacific Association of Supreme Audit Institutions, the Pacific Community, the Pacific Financial Intelligence Community, the Pacific Islands Chiefs of Police organization, the Pacific Islands Forum Secretariat, the Pacific Islands Law Officers' Network, the Pacific Prosecutors' Association, the Pacific Transnational Crime Network, the South East Asia Parties against Corruption, the Task Force on Money-Laundering in Central Africa, the Water Integrity Network and the West African Economic and Monetary Union.

other institutions, had inadequate selection, appointment and removal procedures and inappropriate durations of appointment for their heads and members, or lacked an autonomous budget or the necessary human and financial resources, including for specialized and regularly trained staff.

15. About 65 per cent of States have officially informed the secretariat of their designated preventive anti-corruption bodies, in many cases doing so during the course of the review.

B. Public sector (art. 7), codes of conduct for public officials (art. 8) and measures relating to the judiciary and prosecution services (art. 11)

16. All States have adopted procedures governing the recruitment, hiring, retention, promotion and retirement of public officials in their constitutions, laws governing the civil service, administrative decrees or human resources manuals. Approaches vary, from the establishment of centralized procedures managed by centralized bodies to multiple procedures that vary on the basis of the hiring department and type of public official in question. States generally publish vacancies through advertisements in official gazettes and newspapers and on government websites, with recommendations issued in cases where the procedure for advertising vacancies was not standardized.

17. Although States prescribe principles of efficiency, transparency and objective criteria such as merit, equity and aptitude in the administration of public officials, many recommendations related to the need for legislative reform with a view to establishing clear procedures for transparent recruitment processes that reduced the margin of discretion. With the exception of certain positions that are filled on the basis of political nominations, open selection procedures are generally applied for the recruitment of public officials. States that did not have in place competitive procedures, such as competitive examinations for the recruitment and promotion of public officials, or that did not make the selection procedure and the results of examinations public, received recommendations to adopt and implement such measures. States also received recommendations aimed at ensuring that persons hired under all forms of contractual modalities would be subject to procedures similar to those applied to other public officials.

18. About 73 per cent of the States received recommendations to identify positions particularly vulnerable to corruption, including on the establishment of procedures for the selection, training and periodic rotation of individuals in such positions, or to strengthen their recruitment systems, in cases where reviewers considered that it was necessary to enhance transparency.

19. Appeal mechanisms enabling unsuccessful candidates to challenge a hiring decision or examination process ranged from the lodging of a complaint with the hiring entity to the submission of an appeal to a special committee and the filing of administrative court proceedings.

20. States have enacted provisions, often within their constitutions, that establish eligibility criteria for individuals seeking public office. Criminal convictions, especially for corruption and fraud offences, are frequently grounds that disqualify individuals from running for elected positions. Other common ineligibility criteria relate to incompatibilities with the pursuit of other activities or to family relations. Reviewers issued recommendations to States whose criteria did not cover certain types of elected officials, or whose criteria did not provide for the ineligibility of persons who had been convicted of offences established in accordance with the Convention.

21. With regard to transparency in the funding of candidatures for elected public office, States have adopted provisions on the permissibility of private and public funding sources; restrictions on, or the prohibition of, donations from private individuals or legal entities, or from foreign sources; the prohibition of anonymous donations and of the use of public administrative resources; bookkeeping and record-

keeping, reporting and public disclosure obligations; the establishment of oversight entities and auditing procedures; and the application of sanctions for non-compliance. Recommendations were issued inviting States to establish limits for private donations that could result in a conflict of interest; to apply restrictions on foreign donations; to prohibit anonymous donations; to lower or remove disclosure thresholds in relation to reporting obligations; to ensure that the information reported included the identity of persons providing funding; to proactively and systematically make donation registers public; to harmonize existing legal frameworks to ensure that all candidates, including independent candidates, are covered by accounting requirements; to ensure the existence of an effective enforcement, monitoring and oversight system or body; and to adopt dissuasive sanctions for failure to submit reports.

22. Approaches to promoting integrity, honesty and responsibility among public officials vary among States, from the adoption of stand-alone codes of conduct applicable to all public officials to specific sectoral codes adapted to different types of officials and reliance on standards of conduct defined in various legal instruments. The latter approach was deemed by reviewers to be sufficient provided that all public officials were covered. When that was not the case, recommendations were issued on adopting a general code of conduct applicable to all persons exercising public functions, regardless of their contractual status, or on adopting specific codes for those officials not covered by the existing regulations, including higher-ranking officials. Specific measures adopted by States include the requirement to take oaths of office, ethics training, prizes and other initiatives.

23. The entities tasked with oversight and monitoring of the application of codes of conduct vary from heads of departments to ethics commissions or ombudspersons. Civil service codes or other administrative codes establish disciplinary sanctions for non-compliance in most States, without prejudice to any civil or criminal liability that may be incurred. Recommendations were issued to States that had no disciplinary measures in place or whose measures lacked clarity and transparency.

24. Measures aimed at facilitating the reporting by public officials of acts of corruption include the provision of telephone hotlines, dedicated email addresses, online platforms and complaint boxes. Although States frequently referred to reporting channels available to the general public, reviewers considered such channels to be insufficient for establishing compliance with article 8, paragraph 4, as they were regarded as falling under the scope of article 13, paragraph 2. In such cases, recommendations were issued on the establishment of internal reporting channels for public officials, including appropriate whistle-blower protection mechanisms. Other measures, reported by more than half of the States, include the establishment of a legal duty for public officials to report corrupt conduct, with reviewers in some cases issuing recommendations to States that had not established such an obligation and emphasizing the recommendation to adopt legislation on the protection of reporting persons. Pakistan, for example, has adopted a practice whereby civil servants receive an annual letter reminding them of their obligation to report acts of corruption.

25. With regard to measures relating to the judiciary and prosecution services, in most States the independence of the judiciary is enshrined in the constitution or other relevant laws. Judges and prosecutors are typically selected on the basis of competitive examinations by a council of the judiciary and a council of the public prosecution, which in many States also serve as the disciplinary bodies for the two professions. The independence of those councils, and of judges and prosecutors in general, is ensured by transparent appointment and removal procedures and, in the case of judges and prosecutors, security of tenure. Recommendations were issued for States whose selection and removal procedures for members of the councils or other key positions did not sufficiently safeguard against political interference. Measures aimed at ensuring the integrity of all staff of the judiciary and prosecution services include the development of specific codes of conduct, ethics training, case management procedures, disciplinary measures and measures to manage conflicts of interest, including recusal obligations and asset and interest disclosure requirements. Switzerland, for example, adopted a comprehensive system of codes of conduct,

including a general code of conduct for the Federal Administration and specialized codes of conduct for the judiciary and administrative agencies. Notably, reviewers issued recommendations to States that lacked specialized codes of conduct for the judiciary and prosecution services or whose codes excluded certain members of those services, and to States that did not have in place dedicated ethics and anti-corruption training for judges and prosecutors. In some cases, recommendations referred to the adoption of rules concerning incompatible offices for judges and prosecutors in order to address the risk of conflicts of interest and to the strengthening of mechanisms for managing such conflicts of interest.

C. Public procurement and management of public finances (art. 9)

26. All States have adopted measures to regulate public procurement; most of them have done so by adopting national legislation. Several States govern public procurement through regulations and ordinances or by delegating the issuance of rules to government ministers. In one State, reviewers recommended strengthening public procurement by adopting measures to ensure sufficient procurement planning, contract management and monthly reporting by line ministries, in line with the challenges identified through procurement audits.

27. Most States have implemented decentralized procurement systems, whereby government bodies are responsible for their own procurement processes. Exceptions to that model are States that have established a central procurement body for all, or only high-value, public contracts. Two States received recommendations concerning access to adequate staffing and resources for, and the independence of, their central procurement bodies. In another instance, reviewers recommended adopting legislation governing public procurement that was applicable to all government bodies, including State-owned enterprises, without exceptions for special categories of exempt procurement.

28. All States have adopted measures and procedures to ensure the transparency of the procurement process, with reviewers issuing recommendations where such measures and procedures were found to be limited. In most States, legislation on public procurement requires that invitations to tender and relevant information be published sufficiently early for tenderers to have adequate time to prepare and submit tenders. Online platforms are increasingly used to publish invitations to tender, as well as to conduct and facilitate control of the procurement process. However, in several States, procurement processes were still conducted in a paper-based format, and reviewers recommended that States accelerate or consider the introduction of electronic procurement systems.

29. Open competition in the award of public contracts reduces risks of corruption and ensures that goods or services are procured at a fair market price. About 25 per cent of the States received recommendations regarding legal frameworks that did not establish open competition as the general procurement method, did not adequately prevent price-fixing, did not regulate sole-source procurements or did not establish sufficient rules to guarantee integrity and transparency in the use of emergency procurement and procurement exempt from normal procurement procedures.

30. Most States have established systems under which procurement decisions are reviewed upon receipt of complaints from participants. Those systems include review by a specialized national authority in charge of supervising the procurement process or by an authority higher than the one that issued the decision, and judicial review. Recommendations have been made in instances where no system exists for the review and appeal of procurement decisions or for audits of procurement processes, where time frames for filing complaints or appeals are limited or where information about the possibility of appeal is not provided to unsuccessful bidders. Further recommendations have been issued where filing an appeal is subject to certain preconditions or where the entity overseeing the appeal is not independent. Most States provide for

suspension of the award decision pending the conclusion of the review procedure; where the review did not have suspensive effect, a recommendation was issued.

Box 3

Examples of the implementation of article 9, paragraph 1, of the Convention

In Belize, the award and implementation of all public procurement contracts are monitored by the Contractor-General, who submits binding recommendations relating to their legality.

Finland informed reviewers that it had established lower thresholds for the publication of contract notices than those provided for in directive 2014/24/EU. Reviewers also noted the efforts to increase the possibilities for interconnection between national and European technological platforms for public procurement.

31. States are required to implement special measures to promote ethical conduct of the personnel responsible for procurement and to prevent and manage conflicts of interest. Almost 50 per cent of reviewed States received recommendations regarding accountability, conflicts of interest, declaration systems, periodic training or screening procedures for personnel responsible for procurement. Recommendations were issued where States had no specific requirements for personnel to declare their interests or assets, no screening procedures, a lack of training on ethics or no measures in place to strengthen the integrity of procurement personnel beyond general codes of ethics.

32. Good practices regarding article 9, paragraph 1, have been identified in 20 States, primarily in relation to the development and use of e-procurement portals, as is the case in Botswana, Cyprus, Greece, Indonesia, Morocco, Portugal, the Republic of Korea, the Russian Federation and Saudi Arabia.

33. Under article 9, paragraph 2, of the Convention, States are required to promote transparency and accountability in the management of public finances. All States have enacted laws, regulations and procedures concerning the adoption of their national budgets. Six States received recommendations to promote public participation by establishing a public consultation process or allowing input from the public during the preparation of the national budget.

34. Nineteen States received recommendations on the establishment of effective systems of risk management and internal control, and four States received recommendations on the adoption of measures providing for corrective action in the case of failure to comply with the requirements of transparency and accountability in the management of public finances.

35. States use their supreme audit institutions for oversight purposes and, in particular, to assess the effectiveness and efficiency of their systems of internal control and risk management. In some States, audit institutions or internal audit departments are afforded the power to prescribe measures to address deficiencies found during the audit, in accordance with article 9, paragraph 2, of the Convention. For example, in Switzerland, the Federal Finance Administration coordinates risk management by, inter alia, defining methodological standards and minimum requirements, publishing guidelines and explanatory manuals, running a digital application for risk reporting and offering courses to the Federal Administration. Several States reported having committees dedicated to advising accounting officials from national institutions on risks in the management of public finances.

36. In general, States have taken measures to preserve the integrity of their accounting books, records, financial statements and other documents, as required pursuant to article 9, paragraph 3, of the Convention. About 17 per cent of the reviewed States received a recommendation on this provision of the Convention, with reference to the adoption of provisions governing the falsification of records, the introduction of administrative and criminal penalties for the failure to preserve accounting books and records, the establishment of appropriate record retention

periods or the strengthening of existing frameworks for preserving the integrity of accounting books and records, financial statements and related documents.

D. Public reporting (art. 10) and participation of society (art. 13)

37. All States have taken measures to facilitate public access to information, with approximately 65 per cent having relevant legislation in place. However, 62 per cent of reviewed States received recommendations concerning either the adoption or effective implementation of legal frameworks on the right to public access to information.

38. States have designated or established dedicated agencies and offices to manage requests for access to information or to monitor relevant practices. In some States, there is no centralized system to provide public access to information, and relevant public bodies are individually responsible for implementing legislation on access to information. The establishment of specific commissions or institutions with a mandate to implement such legislation was viewed as a good practice by reviewers.

Box 4

Examples of good practices identified in the implementation of article 10 (a) and article 13 of the Convention

In Bulgaria, the Access to Public Information Act provides for the obligatory publication of information that has been requested by different persons more than three times (art. 10 (a)).

Costa Rica was commended for its continued efforts to achieve open government and provide open, neutral, interoperable data. In this regard, the country established a national commission for open government composed of representatives of the executive branch, civil society, academia and the private sector. The judicial and legislative branches, the Supreme Electoral Tribunal and the municipalities have also been included in the State's efforts to become an "open State" (art. 10 (a)).

In Belize, the Ombudsman is empowered to review any refusal to grant access to information pursuant to the Freedom of Information Act (art. 13).

39. The majority of States provide multiple channels to access information on public administration. Internet portals, referred to variously as e-government, e-citizen, e-procurement, e-invoice, e-tax and open data portals, are frequently used. Other channels include official gazettes, national television, radio, press releases, publications, newsletters and mobile telephone applications. In most States, government authorities actively share the majority of their reports, while in some States, all data are open and publicly accessible unless explicitly classified. Recommendations have been issued where only some government divisions published information online and where the public did not have access to information on decisions and acts that concerned the general public and decision-making processes of public administration, including decisions on refusals of information requests.

40. States have mechanisms for recourse to administrative or judicial remedies in cases where access to information is not granted. Most States allow authorities to deny access to information if their decisions have a legitimate basis and are well justified. In Belize, for instance, the refusal without cause by any principal officer to provide documents is considered a disciplinary offence and is punishable. In this regard, States referred to the need to balance the protection of privacy, personal data and national security with the right to information. In Czechia, for example, grounds for refusal include confidentiality and ongoing criminal proceedings. Appeals against refusals can be submitted to superior authorities or courts. If the superior authority finds that the obliged entity has unlawfully refused to provide information, that authority is obliged to issue an order to make the information available to the applicant within 15 days.

41. While not explicitly required to do so by the Convention, most States protect and promote freedom of association and freedom of expression, which are typically enshrined in their legislation or their constitutions.

42. Almost all States recognize the role played by society in preventing and combating corruption in accordance with article 13 of the Convention. Several States have included civil society representatives in national anti-corruption councils or as part of their national anti-corruption architecture. In Belize, ministries must conduct public consultations before and after developing new policies and legislation, and bills are published on the National Assembly website before committee sessions. When laws are submitted for revision, the Attorney General's Ministry ensures that comments have been incorporated. The "YouReformBelize" application enables the business community to provide feedback to the Office of the Prime Minister on matters of public interest. Similarly, the Government of the Federated States of Micronesia holds public consultations on every piece of proposed legislation, including anti-corruption legislation, that could have a major impact on society. Members of the public may also suggest, to bodies of either the legislative or executive branch, improvements to laws after the laws have entered into force. In Croatia, public bodies and legal persons with public authority consult the public regarding legislation and strategic and planning documents through a centralized online platform. Those measures were identified as good practices by reviewers. Approximately 40 per cent of the States reported that civil society organizations had been invited to participate in the drafting and implementation of national anti-corruption strategies or policies. Recommendations have been issued to encourage States to consider consulting civil society organizations on the development of laws or the national budget.

43. Most States regularly engage in anti-corruption awareness-raising activities. Those activities include special curricula and events at schools and universities, frequent training and information campaigns, anti-corruption television programmes and periodic reports. The Youth Network for Transparency in the Plurinational State of Bolivia was identified as a good practice. It brings together 74 national networks and more than 2,600 young people who undertake activities to promote a culture of transparency and integrity and support the development of anti-corruption policies. A number of States have indicated that civil society organizations are heavily involved in the design and implementation of awareness-raising activities.

44. Most States afford mechanisms to facilitate the reporting of complaints to anti-corruption authorities, as required under article 13 of the Convention. Such mechanisms include the use of websites, mail or email, toll-free numbers or hotlines and mobile telephone applications. In Belgium, there is a mechanism to facilitate the reporting of potentially corrupt acts committed by Belgian companies abroad. The embassies based in the country where the offence might have been committed receive and transmit such reports to the Ministry of Foreign Affairs, which then transmits them onward to the Federal Prosecutor's Office. In almost all States, anonymous reporting is allowed and protected. This has been identified as a good practice. Recommendations have been issued where relevant anti-corruption bodies are not known to the public and where reporting mechanisms are not established, easily accessible or known to the public, with reviewers recommending measures such as public information activities or public education programmes.

E. Private sector (art. 12)

45. Almost all reviewed States have adopted a variety of legislative or other measures to prevent corruption in the private sector. Several States have extended anti-corruption measures to State-owned enterprises and charitable organizations. In some instances, recommendations to adopt necessary safeguards and legislation to prevent the use of State-owned enterprises as vehicles for corruption were issued.

46. Most States promote cooperation between law enforcement agencies and private entities through legislation, special initiatives or institutional arrangements, even where

no formal arrangements are in place. For example, in Switzerland the Interdepartmental Working Group on Combating Corruption is tasked with strengthening exchanges between the public sector and the private sector, and the State Secretariat for Economic Affairs engages, inter alia, in regular awareness-raising activities targeting the private sector, with a special focus on small and medium-sized enterprises. The lack of resources to develop frameworks for systematic cooperation with the private sector has been identified as a challenge in a number of States. Recommendations were issued to States that had not adopted mechanisms to promote law enforcement cooperation with the private sector, including dedicated communication channels and cooperation incentives.

Box 5

Examples of good practices identified in the implementation of article 12, paragraphs 1 and 2, of the Convention

Belize has digitalized the register of legal entities (art. 12, para. 1).

In Kenya, licensed private entities and private entities performing public duties are required to comply with obligations to disclose information to the public proactively (art. 12, para. 1).

In Bulgaria, examinations of the accuracy of legal and beneficial ownership information in the registers of legal persons (art. 12, para. 2 (c)) were viewed as a good practice by reviewers.

In Ghana, a company's beneficial ownership information must be deposited in a central register that is available to the public, law enforcement agencies and other competent authorities (art. 12, para. 2 (c)).

Panama has established various electronic means to provide information and set up new businesses (art. 12, para. 2).

In the United States of America, the Department of Justice regularly conducts awareness-raising activities on the anti-bribery and accounting provisions of the Foreign Corrupt Practices Act and on policy measures to incentivize corporations to self-report wrongdoing (art. 12, para. 2).

47. In order to safeguard the integrity of private entities, States have adopted a variety of standards and procedures, such as codes of conduct or ethics, compliance requirements and corruption risk assessment toolkits. In addition, States have in place specific laws, codes or guidelines on corporate governance. Challenges were identified in almost 35 per cent of States reviewed, as they had failed to adopt codes of business conduct or had not taken measures to promote the implementation of such codes by private entities, including through awareness campaigns and compliance incentives.

48. Limited information has been provided regarding public oversight of the use of subsidies by private entities and licences granted by public authorities for commercial activities (relating to art. 12, para. 2 (d), of the Convention). Seventeen States have received recommendations to prevent the misuse of procedures governing the provision of subsidies and licences. Regulations on post-employment restrictions for public officials have been put in place in the majority of the States (relating to art. 12, para. 2 (e)), with restriction periods generally ranging from one to three years. However, in addition to the absence of such restrictions in some States, the inadequacy of enforcement mechanisms to ensure compliance and the limited applicability of the post-employment restrictions to certain categories of officials were reported as practical challenges.

49. Almost all States have established accounting and auditing standards for the private sector. Most States have done so by defining such standards in national laws and regulations. Others have deferred to relevant international or regional standards. Recommendations were issued to States that had not adopted rules concerning internal auditing controls for private entities or sufficient external audit procedures.

50. In implementing article 12, paragraph 3, of the Convention, States apply sanctions for violations of the specific requirements on the maintenance of books and records. Such sanctions are based on penal codes or laws regulating companies and accounting or auditing practices. Most States apply criminal punishment for offences such as the forgery and falsification of documents, the use of false documents and the destruction of business documents. In 19 States, however, not all acts enumerated in article 12, paragraph 3, are prohibited, and recommendations have been issued in that regard. In a few States, private entities may bear liability as legal persons either individually or jointly with the perpetrators.

51. With regard to the implementation of article 12, paragraph 4, of the Convention, which is a mandatory provision, about half of the States reviewed prohibit declaring bribes as tax-deductible expenses. Recommendations have been issued to the States whose legislation is either silent on the matter or is not enforced.

IV. Outlook

52. The present report reflects an analysis of 93 completed executive summaries and the detailed information provided in the country review reports regarding articles 5 to 13 of the Convention. The completion of further country reviews will enable a more comprehensive analysis of trends in the implementation of the Convention, with a view to preparing a study on the state of implementation of the provisions under review during the second cycle, to complement the study developed on the provisions under review during the first cycle.⁵

⁵ United Nations Office on Drugs and Crime, *State of Implementation of the United Nations Convention against Corruption: Criminalization, Law Enforcement and International Cooperation*, 2nd ed. (Vienna, 2017).