



Conference of the States Parties to the United Nations Convention against Corruption

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Prevention

Progress made in the implementation of Conference resolution 9/3, entitled “Follow-up to the Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption, and the use of information and communications technologies”

Note by the Secretariat

Summary

The present note provides a summary of the information submitted by States parties to the United Nations Convention against Corruption on strengthening the role of supreme audit institutions in the prevention of and fight against corruption, on international cooperation and on ways to promote the use of information and communications technologies in preventing and combating corruption, in line with resolution 9/3 of the Conference of the States Parties to the Convention.

* [CAC/COSP/2023/1](#).



I. Introduction

1. In paragraph 21 of its resolution 9/3, entitled “Follow-up to the Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption, and the use of information and communications technologies”, the Conference of the States Parties to the United Nations Convention against Corruption requested the secretariat, within existing resources, to submit a report to its relevant subsidiary bodies on the implementation of that resolution. In this regard, the topic of strengthening the role of supreme audit institutions in the prevention of and fight against corruption was included in the discussions held during the fourteenth meeting of the Open-ended Intergovernmental Working Group on the Prevention of Corruption, held in Vienna from 14 to 16 June 2023. In order to facilitate the discussions of the Working Group, the secretariat prepared a background paper on the topic ([CAC/COSP/WG.4/2023/4](#)) on the basis of information provided by Governments in response to notes verbales issued by the secretariat on 19 January and 20 February 2023.
2. In the same paragraph of that resolution, the Conference also requested the secretariat, within existing resources, to submit to the Conference at its tenth session a report on strengthening the role of supreme audit institutions in the prevention of and fight against corruption, on international cooperation and on ways to promote the use of information and communications technologies in preventing and combating corruption.
3. In accordance with the above, the present note has been prepared on the basis of information on the role of supreme audit institutions in the prevention of and fight against corruption, on international cooperation and on the use of information and communications technologies that was provided by Governments in response to the notes verbales issued by the secretariat on 19 January and 20 February 2023 and an additional note verbale by the secretariat dated 19 July 2023. As at 19 September 2023, submissions had been received from the following 57 States parties to the United Nations Convention against Corruption: Albania, Algeria, Armenia, Australia, Austria, Azerbaijan, Bahrain, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Canada, Chad, Chile, China, Côte d’Ivoire, Cuba, Ecuador, Egypt, El Salvador, Eswatini, France, Greece, Guatemala, Hungary, Iraq, Israel, Italy, Kuwait, Kyrgyzstan, Malawi, Mali, Mexico, Morocco, Myanmar, Namibia, Nicaragua, Oman, Pakistan, Paraguay, Philippines, Portugal, Qatar, Republic of Korea, Republic of Moldova, Romania, Russian Federation, Saudi Arabia, Serbia, Slovakia, State of Palestine, Tajikistan, Thailand, Togo, United Arab Emirates and United Republic of Tanzania. A submission from the European Union, on behalf of the European Court of Auditors, was also received by the secretariat.
4. With the agreement of the States parties concerned, the full texts of the submissions have been made available on the website of the United Nations Office on Drugs and Crime (UNODC)¹ and incorporated into the thematic compilation web page developed and maintained by the secretariat.
5. The present note provides a summary of the information submitted by States parties.

¹ Available at www.unodc.org/unodc/en/corruption/WG-Prevention/session14.html.

II. Measures taken by States parties and activities of the subsidiary bodies of the Conference and the United Nations Office on Drugs and Crime in implementation of resolution 9/3

A. Thematic background

6. The importance of integrity in public procurement and the management of public finances as a means of preventing and combating corruption is reflected in article 9 of the Convention against Corruption. Paragraph 2 of that article sets out measures to promote transparency and accountability in the management of public finances. Such measures include procedures for the adoption of the national budget, timely reporting on revenue and expenditure, a system of accounting and auditing standards and related oversight, effective and efficient systems of risk management and internal control, and provisions for corrective action.

7. Establishing a fair, transparent and impartial system for the management of public finances is a prerequisite for efficient government spending and for the effective provision of public services while preventing corruption. The importance of keeping the public informed is reflected in article 10 of the Convention, which requires States parties to take measures to enhance transparency in their public administration by, inter alia, putting in place effective procedures or regulations allowing members of the public to obtain information on the organization, functioning and decision-making processes of their public administration and on administrative decisions and legal acts; simplifying administrative procedures in order to facilitate public access to the competent decision-making authorities; and actively disseminating information, including periodic reports on the risks of corruption in their public administration.

8. In its resolution 8/13, entitled “Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption”, the Conference requested the Working Group on the Prevention of Corruption to include, as a topic for discussion at its future meetings, strengthening the role of supreme audit institutions in the prevention of and fight against corruption. The Working Group discussed that role at its twelfth meeting, held in 2021. The discussion was informed by a background paper prepared by the secretariat ([CAC/COSP/WG.4/2021/3](#)).

9. During the coronavirus disease (COVID-19) pandemic, corruption risks increased in the context of Governments’ emergency response and recovery efforts. The prevention of corruption in the allocation and distribution of emergency economic response packages during, and in the aftermath of, the pandemic therefore became a key priority for many States parties. In that regard, in the political declaration adopted by the General Assembly at its special session against corruption in June 2021,² Member States affirmed the importance of ensuring that appropriate measures were in place to prevent and combat corruption when responding to or recovering from national crises and emergencies. In addition, they recognized the role of supreme audit institutions and other oversight bodies and their functions in upholding policies and procedures for the management of public finances and public procurement.

10. In its resolution 9/1, entitled “Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery”, the Conference urged States parties to develop and improve guidelines for the use and governing of emergency procurement procedures that integrate anti-corruption safeguards to help ensure transparency, oversight and accountability during times of emergency and crisis

² General Assembly resolution S-32/1, annex.

response and recovery, including by supreme audit institutions and other oversight bodies.

11. In its resolution 9/3, the Conference stressed the key role played by supreme audit institutions in the prevention of and fight against corruption, in particular with regard to promoting integrity, accountability, transparency and the proper management of public affairs and public property, as well as the importance of international cooperation and the use of information and communications technologies with a view to making efficient use of public resources. As noted above, the Working Group on the Prevention of Corruption addressed that topic at its fourteenth meeting, in June 2023. The discussions were supported by a background paper on strengthening the role of supreme audit institutions in the prevention of and fight against corruption, prepared by the secretariat on the basis of responses received from States parties ([CAC/COSP/WG.4/2023/4](#)).

B. Measures planned or adopted by States parties to implement the relevant provisions of the Convention and to promote the implementation of resolution 9/3

12. As set out below, States parties have adopted various measures to strengthen the role of their national supreme audit institutions in preventing and fighting corruption with a view to ensuring full compliance with the Convention.

1. Measures taken to promote, in accordance with the fundamental principles of the applicable legal systems, the independence of supreme audit institutions and to implement policies for their effective operation, in accordance with international principles and standards, with regard to ensuring the proper management of public finances and public property

13. Article 6, paragraph 2, of the Convention requires States parties to grant the bodies that prevent corruption the necessary independence, in accordance with the fundamental principles of their legal systems, to enable those bodies to carry out their functions effectively and free from any undue influence.

14. An analysis of the responses received from reporting States parties indicated that the independence of their supreme audit institutions was provided for by the Constitution and/or by law. The provisions ensuring the necessary independence of their audit institutions largely related to recruitment, appointments and dismissals and the provision of sufficient and regular budgets. Most States parties emphasized that their regulatory frameworks ensured independence in the context of the pillars set out in the Mexico Declaration on Supreme Audit Institutions Independence, endorsed in 2007. In this regard, Algeria, China, Greece, Malawi and Togo noted that they had recently adopted constitutional and legislative amendments to further strengthen the independence of their respective supreme audit institutions by, inter alia, reforming their audit management systems and reporting lines.

15. In Greece, the new legal framework adopted in 2021 provided for a wider scope of audits and guarantees for auditors and judges and established two new auditing sections that are responsible for coordinating all audits across local units and addressing legal issues that arise in the auditing process.

16. Italy reported that, following a completed reform of its legal framework, its Court of Auditors had acquired preventive, auditing and sanctioning powers.

17. In addition, several reporting States parties indicated that they were in the process of developing the constitutional and legislative amendments necessary to further promote the functional, operational and financial independence of their supreme audit institutions.

18. Malawi reported that amendments introduced to its Public Audit Act in 2018 had enhanced the capacity of its Auditor General to staff the National Audit Office

appropriately and to recruit, promote and sanction its workforce, in addition to establishing appropriate remuneration packages.

19. While most reporting States parties indicated that their audit institutions were subject to parliamentary oversight, some States parties, such as Australia, had additionally appointed a special inspector responsible for oversight and control of the functioning and conduct of supreme audit institutions. In Israel, for example, the State Comptroller was appointed by the parliament (Knesset) to also serve as the National Ombudsman with the authority to act upon individual complaints.

2. Measures taken to implement policies for the effective operation of supreme audit institutions in accordance with the principles and standards formulated by the International Organization of Supreme Audit Institutions, with regard to ensuring the proper management of public finances and public property and in areas such as public procurement

20. Several reporting States parties, including Bahrain, Chile, Cuba, Ecuador, El Salvador, France, Greece, Nicaragua, Oman, the State of Palestine, Thailand and the United Republic of Tanzania, noted that they had adopted measures to implement policies for the effective operation of their supreme audit institutions, in line with the principles and standards contained in the International Standards of Supreme Audit Institutions, promulgated by the International Organization of Supreme Audit Institutions.

21. Algeria reported on improvements to its legal framework regulating the public procurement system, under which non-compliance with the fundamental principles of freedom of access, equal treatment of bidders in calls for tender and transparency of procurement procedures exposed offenders to potential sanctions.

22. Austria highlighted that the International Standards of Supreme Audit Institutions and the International Standards on Auditing formed the basis for the auditing procedures applicable to its federal financial statements. Austria also noted that its Court of Audit had the power to audit measures for the implementation of policies relating to public procurement.

23. Egypt noted that amendments introduced to its legislation on contracts in 2022 had extended the application of national accounting standards, in line with international standards, to all public authorities and levels of government subject to audit.

24. France reported on legal amendments adopted in 2022 that enhanced the functions of the Court of Auditors and the regional and territorial chambers of accounts with investigative and sanctioning powers. The legislative changes had created a unified system of financial responsibility for public managers, authorizing officers and accountants. The oversight of contracts awarded by public organizations formed part of the audits and was based on standards promulgated by the International Organization of Supreme Audit Institutions.

25. The Philippines reported that its Commission on Audit had developed a compliance audit manual in 2019 that complied with the requirements of the International Standards of Supreme Audit Institutions Compliance Audit Standard (ISSAI 4000) and a performance audit manual in 2020 to further improve the discharge of its mandate.

26. Several States parties also reported that measures had been adopted to strengthen their supreme audit institutions and implement policies in line with other international accounting and auditing standards and principles, including relevant European Union directives.

27. Azerbaijan, for example, reported that legislative amendments that it had adopted in 2018 were in line with the relevant European Union directives and served to implement the accounting standards promoted by the International Financial Reporting Standards.

28. Nicaragua noted that it had integrated two automated systems, namely the Internal Control Evaluation System, which tracked progress in the implementation of internal control recommendations in line with technical standards for internal control, and the Integrated System for Auditing Control, which monitored all steps in the audit process (i.e. planning, implementation and reporting).

3. Measures taken to promote transparency and accountability in the management of public finances, including through a system of accounting and auditing standards and related oversight

29. States parties reported on a variety of measures and procedures implemented to promote transparency and accountability in accordance with national and international principles and standards.

30. Algeria reported on an ongoing reform initiative aimed at revising the legislative framework and the mechanisms for managing the country's public finances. The reform included the preparation of an integrated multi-year national budget with annual forecasts supported by high-performance information and communications technology hardware and software systems.

31. Austria reported on the adoption by the Court of Audit of a risk management approach as an integral part of its auditing standards. Amendments introduced to the Federal Constitutional Act in 2022 provided for a stronger position of the President of the Court, with appointment and dismissal requiring a two-thirds majority of members of Parliament instead of a simple majority.

32. In Ecuador, the Office of the Comptroller General, in order to strengthen its role in preventing corruption, had assumed the competence to issue relevant reports as a prerequisite for the initiation of public procurement processes.

33. Hungary reported that the adoption of an integrated risk management system had substantially improved the capacity of the State Audit Office to perform audits and exercise internal control over the management of public finances.

34. In Israel, the Office of the State Comptroller published financial data relevant to parties and candidates in various elections, including the names of donors.

35. The Philippines noted that its Government Accounting Manual for local government units and national agencies aligned relevant policies and practices with the International Public Sector Accounting Standards.

36. The Republic of Korea highlighted that its Board of Audit and Inspection audited all central and local government agencies and institutions, including the Bank of Korea. The Board had the authority to inspect the work performed by government agencies and individual employees with a view to improving public service delivery.

37. The United Arab Emirates indicated that its Supreme Audit Institution relied increasingly on information and communications technologies. The Institution had established teams specialized in electronic control and verification of the efficiency of information systems in achieving the objectives of safety, accuracy and data security. The teams had used sophisticated technologies, such as artificial intelligence and machine learning, to analyse big data.

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

38. Most States parties reported that the effectiveness of the relevant financial and accounting frameworks and procedures in the fight against corruption was examined periodically by their supreme audit institutions.

39. In Canada, the Office of the Auditor General had directed special audits in order to examine whether appropriate mechanisms were in place to manage the risk of fraud adequately in five public organizations. The special audits had addressed such areas

as governance processes, risk identification and mitigation, and action taken in response to allegations of fraud.

40. Chile noted that the Office of the Comptroller General had instituted mandatory accounting instructions and procedures that ensured uniformity in public accounting records. That consistency had facilitated oversight of the execution of the national budget and the identification of irregularities.

41. China indicated that the General Offices of the Central Committee and of the State Council had reviewed the relevant regulatory framework and revised the Provisions on Economic Responsibility Audits of Major Leading Cadres of the Party and Government and Major Leading Personnel of State-owned Enterprises and Institutions.

42. France noted that the Court of Auditors and the regional and territorial chambers of accounts were mapping the risks of fraud and corruption in order to assess the strength of internal control systems and that they were issuing recommendations to strengthen or supplement those systems.

43. Similarly, Portugal noted that its Court of Auditors had issued specific recommendations on control and management systems in 2021, with a focus on measures to prevent and combat corruption. Those recommendations formed part of the annual report on the State general accounts, in which, inter alia, the level of compliance with existing financial frameworks and their effectiveness were assessed.

44. Qatar noted that its State Audit Bureau played a central role in fighting corruption and strengthening transparency in financial processes and financial decisions by auditing, examining, reviewing and issuing recommendations on the accounts and financial activities of audited entities.

45. Saudi Arabia reported that its General Bureau for Auditing assessed the financial and accounting systems employed by audited entities to verify the adequacy, suitability and appropriateness of those systems and the effectiveness of control procedures in reducing financial and accounting irregularities.

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

46. Many States parties reported that their supreme audit institutions, within their established mandates, had defined time frames for audited entities to report on the actions they had taken following an audit. Most States parties reported that following up on and monitoring the implementation of audit recommendations were requirements established by law.

47. Several States parties, including Algeria, Bahrain, Egypt, Greece, Hungary, Myanmar, Oman, Romania and Slovakia, reported that criminal liability had been established for audited entities in the event of non-compliance with recommendations or refusal to cooperate or share the necessary information with supreme audit institutions.

48. Chile noted that the Comptroller General adopted an annual plan to review the responses of audited entities and performed follow-up activities to oversee the implementation of instructions, corrective measures and dispositions, including through a compliance support programme established by the Office of the Comptroller General with a view to providing technical support to auditees.

49. Ecuador noted that it had adopted several measures to encourage compliance with the audit recommendations issued by the Office of the Comptroller General, including the establishment of a digital registry which made it easier for public entities to manage recommendations, record corrective actions taken to achieve compliance and the means of verification, and coordinate with relevant bodies for the submission of reports with indications of criminal responsibility.

50. In Mexico, the Superior Auditor of the Federation was empowered, where appropriate, to directly apply the corresponding compensation and pecuniary sanctions resulting from its observations and recommendations and to endorse the establishment of other types of obligations arising from non-compliance with the law.

51. The Republic of Korea stated that, although acting upon recommendations was voluntary, audited organizations were required to implement instructions from the Board of Audit and Inspection within a set period, with no penalties envisaged. The follow-up management team of the Board regularly monitored the implementation process and, if necessary, conducted inspections of audited organizations.

6. Measures taken to promote integrity and honesty through the application of codes of conduct in supreme audit institutions, in particular measures for aligning the codes of conduct with the code of ethics promulgated by the International Organization of Supreme Audit Institutions

52. The importance of strengthening public administration in accordance with the principles of integrity, transparency and accountability is underlined in chapter II of the Convention against Corruption. Article 8, paragraph 1, of the Convention requires States parties to promote integrity, honesty and responsibility among their public officials, in accordance with the fundamental principles of their respective legal systems. This requirement is reinforced by article 8, paragraph 2, of the Convention, which requires States parties to endeavour to apply, within their own institutional and legal systems, codes or standards of conduct for the correct, honourable and proper performance of public functions.

53. The code of ethics promulgated by the International Organization of Supreme Audit Institutions, known as the International Standards of Supreme Audit Institutions (ISSAI) 130, is intended to be a model for national codes of ethics. It is based on five fundamental principles, namely integrity, independence and objectivity, competence, professional behaviour, and confidentiality and transparency.³ Each supreme audit institution is responsible for ensuring that its auditors acquaint themselves with the values and principles contained in the national code of ethics and act accordingly.⁴ The code should be applicable to the heads and executive officers of supreme audit institutions, individual auditors and all individuals working for or on behalf of institutions that are involved in auditing work.

54. Almost all reporting States parties indicated that they had codes of ethics and/or codes of conduct in place, in the process of being amended or in development. Many States parties, including Algeria, Azerbaijan, Bahrain, Chile, Egypt, France, Kyrgyzstan, Mexico, Oman, Pakistan, Paraguay, Romania, Slovakia, the State of Palestine, Thailand, the United Arab Emirates and the United Republic of Tanzania, emphasized that their codes of ethics and/or conduct were compliant with ISSAI 130 and other international standards, noting that such codes contributed to strengthening institutional credibility and quality and the confidence of audited entities in the work of supreme audit institutions.

55. Austria reported that the Court of Audit had contributed to the amendment of a federal code of conduct for the proper performance of public functions and had also undertaken special audits to monitor the implementation of that code.

56. Canada noted that employees of the Office of the Auditor General were required to certify on an annual basis that they complied with the Office's Code of Values, Ethics and Professional Conduct.

57. Greece reported that, following the adoption of new legal frameworks applicable to auditors and judges of the Court of Auditors in 2021 and 2022, respectively, disciplinary measures for infringement of the relevant code of conduct had been introduced.

³ Available at www.issai.org/pronouncements/issai-130-code-of-ethics/.

⁴ Ibid.

58. Mexico indicated that the Superior Auditor of the Federation had adopted an institutional integrity policy that encompassed a code of ethics, a code of conduct and guidelines for preventing conflicts of interest.

59. Portugal reported that, in line with the relevant code of conduct and ethics, the auditors employed by the Court of Auditors registered for annual ethics and integrity training events. The Court of Auditors had also adopted new rules to regulate the duties of suppliers and of experts engaged for specific auditing tasks.

60. In the Republic of Moldova, the ethical guidelines outlining potential risks to professional integrity that had been adopted by the Court of Accounts formed an integral part of its code of ethics.

61. The United Republic of Tanzania reported that the National Audit Office had established integrity and ethics control committees to monitor staff compliance with its code of ethics and conduct. The committees were also responsible for providing opinions on compliance with integrity standards on the part of key stakeholders with whom the Office was engaged.

7. Measures taken to build and strengthen relations between national legislatures and supreme audit institutions, and to encourage national legislatures to be aware of the findings of supreme audit institutions so that they may be taken into account when exercising parliamentary functions

62. While proper accounting and thorough auditing are foundations of the effective management of public finances, supreme audit institutions also ensure the financial accountability of government agencies, oversee budget allocations and expenditure and identify potential problems or irregularities.

63. Most reporting States parties reported that control and oversight measures had been established by both parliaments and specialized structures, such as national audit offices or offices responsible for internal financial control. Many States parties noted that their audit institutions cooperated closely with their parliaments, including by providing regular presentations and reports on their activities to national legislatures.

64. Azerbaijan reported that its Chamber of Accounts had been given a mandate to provide opinions on and review the implementation of the State budget, extrabudgetary State projects and relevant draft laws and reports in order to make the budget process more inclusive and participatory.

65. Hungary noted that the President of the State Audit Office, in accordance with the provisions of the State Audit Office Act, had contributed to the drafting of legislation concerning the legal status and functions of the Office, accounting and financial management rules, and the internal control of budgetary bodies. The State Audit Office also made recommendations on relevant legislation to the National Assembly.

66. Kuwait indicated that its State Audit Bureau submitted its annual report on the final accounts to the Emir, the National Assembly, the Council of Ministers and the Minister of Finance, providing detailed observations on its findings, including any relevant points of disagreement between the Bureau and the entities under its financial oversight.

67. Mexico reported that, in compliance with the relevant constitutional mandate, the Superior Auditor of the Federation had established a quality committee to manage the quality management system for the purpose of maintaining the high quality of the audit findings submitted to the Chamber of Deputies.

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

68. Reporting States parties emphasized the importance of regional and international coordination and cooperation in strengthening their national efforts to

prevent and combat corruption. International cooperation and coordination were deemed essential to better identify and address common challenges, build trust and close gaps in Governments' responses to corruption.

69. Many States parties, including Algeria, Bahrain, Chile, France, Oman, the Philippines, Qatar, the United Arab Emirates and the United Republic of Tanzania, reported that their supreme audit institutions had participated in the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption by providing, in cooperation with other relevant national authorities, information necessary to complete the self-assessment checklist. In particular, the involvement of supreme audit institutions was reported in response to the sections of the checklist related to article 9 of the Convention, on public procurement and the management of public finances.

70. Several States parties, including Albania, Algeria, Azerbaijan, Bulgaria, Chile, Ecuador, El Salvador, France, Nicaragua, Togo and the United Republic of Tanzania, emphasized the important role played by intergovernmental and regional bodies such as the International Organization of Supreme Audit Institutions and its regional organizations⁵ and the International Association of Anti-Corruption Authorities.

71. Several States parties, including Albania, Chile, Ecuador, Egypt, France, Italy and the United Arab Emirates, also recognized the role of the UNODC Abu Dhabi Declaration Programme in supporting the implementation of Conference resolutions 8/13 and 9/3 and strengthening the role of supreme audit institutions in the prevention of and fight against corruption. In that regard, States parties highlighted their contributions to the publication entitled *Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide*, which was launched at the twenty-fourth session of the International Congress of Supreme Audit Institutions, held in Rio de Janeiro, Brazil, from 7 to 11 November 2022. Chile also highlighted that, in its capacity as President of the Commission for the Fight against Transnational Corruption of the Organization of Latin American and Caribbean Supreme Audit Institutions, the Office of the Comptroller General of Chile had supported the first regional training programme on implementing the *Practical Guide*.

72. Australia highlighted its contribution within the Anti-Corruption Working Group of the Group of 20 (G20) to the *Compendium of Good Practices in Enhancing the Role of Auditing in Tackling Corruption*, which was developed under the presidency of India in 2023.

73. In its capacity as General Secretariat of the International Organization of Supreme Audit Institutions, Austria highlighted its leading role in international cooperation and in facilitating cooperation among supreme audit institutions.

74. Chile highlighted that the Comptroller General was an active member of the Working Group on the Fight against Corruption and Money-Laundering of the International Organization of Supreme Audit Institutions, the Council of Europe Network of Corruption Prevention Authorities and the Global Operational Network of Anti-Corruption Law Enforcement Authorities (Globe Network) and contributed, through the Ministry of Foreign Affairs, to the work of the subsidiary bodies of the Conference of the States Parties.

75. China reported that, in its capacity as Chair of the Working Group on the Fight Against Corruption and Money-Laundering of the International Organization of Supreme Audit Institutions, it had led a three-year research project on the role of auditing in anti-corruption and anti-money-laundering efforts in more than 20 member countries of the Asian Organization of Supreme Audit Institutions. The research project

⁵ The relevance and importance of the following regional organizations of the International Organization of Supreme Audit Institutions were underlined by reporting States parties: African Organization of English-speaking Supreme Audit Institutions, Asian Organization of Supreme Audit Institutions, European Organization of Supreme Audit Institutions and Organization of Latin American and Caribbean Supreme Audit Institutions.

had facilitated the exchange of experiences and good practices in anti-corruption work among the members of that organization.

76. Ecuador reported that the Office of the Comptroller General had established an inter-institutional coordination body for the prevention of corruption, bringing together representatives of all five branches of the Government, including local governments, in addition to civil society, academia, the private sector, labour unions and the media. The objective of the coordination body was to consolidate the national anti-corruption architecture and coordinate the creation and implementation of national anti-corruption policies, with due attention to the different areas of action of public and private sector actors.

77. As a State party to the Arab Anti-Corruption Convention, Oman reported that it had contributed to the preparation of guidelines to increase the efficiency and improve the performance of the agencies responsible for promoting integrity and combating corruption in the member countries of the Gulf Cooperation Council.

78. Saudi Arabia noted the prominent roles played by its General Bureau for Auditing within the International Organization of Supreme Audit Institutions. The General Bureau held the office of Second Vice-Chair of the Governing Board of the Organization and served as Chair of its Policy, Finance and Administrative Committee and Chair of the Donor Steering Committee. Regionally, the Bureau held the Presidency of the Arab Organization of Supreme Institutions for Public Financial Control and Accountability and participated in the meetings of the audit bureaux of the Gulf Cooperation Council. The Bureau was the permanent representative of Saudi Arabia in the engagement group of supreme audit institutions of the G20.

79. The United Arab Emirates reported that, in addition to its extensive involvement in international forums, it chaired several intergovernmental bodies of the International Organization of Supreme Audit Institutions, such as the Financial Audit and Accounting Subcommittee, the Working Group on the Impact of Science and Technology on Auditing and the expert group concerned with the implementation of the memorandum of understanding with UNODC.

9. Measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other government bodies operating in the field of combating corruption, including for consultative purposes

80. Almost all reporting States parties indicated that they fostered coordination and cooperation to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other government bodies through, inter alia, the establishment of dedicated inter-agency councils, working groups and platforms focusing on anti-corruption efforts, in addition to the conclusion of specialized agreements and memorandums of understanding.

81. Albania, Algeria, Ecuador, Egypt, Romania and the United Arab Emirates noted that their supreme audit institutions had actively contributed to the drafting of relevant anti-corruption legislation and the formulation and monitoring of the implementation of national anti-corruption strategies and plans.

82. Brazil indicated that a dedicated unit of its Office of the Comptroller General coordinated initiatives with line ministries and regulatory agencies to promote collaboration and engagement between government officials and a wide variety of non-governmental stakeholders.

83. Ecuador reported that it had designed and implemented a national system of public integrity and anti-corruption consisting of norms, policies, programmes and institutions of all powers of the State, as well as local governments, with the aim of preventing corruption through the promotion of public integrity, transparency and coordination among public institutions.

84. France noted that a judge from the Court of Auditors had been permanently seconded to the Public Prosecutor's Office. In addition, a representative of the Court

of Auditors was elected in an advisory role to the decision-making body of the High Authority for Transparency in Public Life.

85. Hungary reported that the State Audit Office had established an “integrity round table” that included the participation of the Minister of Public Administration and Justice, the Prosecutor General, the President of the Supreme Court, the President of the Public Procurement Authority and the Governor of the Hungarian National Bank.

86. Kyrgyzstan reported that the Accounts Chamber had signed cooperation agreements with the Prosecutor’s Office and law enforcement agencies to provide legal assessments of potential violations identified, which encouraged the transfer of audit materials and information. The cooperation agreements also provided for the exchange of recommendations and analytical information on the prevention, detection and sanctioning of offences.

87. In Paraguay, the National Anti-Corruption Secretariat established and maintained the Active Transparency Portal, which required all institutions of the executive branch to proactively present specified sets of data, as a means of promoting transparency and facilitating consultations between public bodies.

88. The Philippines indicated that the Commission on Audit, the Civil Service Commission and the Office of the Ombudsman had signed an agreement to govern their common fight against corruption.

89. The United Republic of Tanzania indicated that its National Audit Office frequently invited experts from the Prevention and Combating of Corruption Bureau, including the Director of Criminal Investigation and Director of Public Prosecutions, to consultative meetings. The same agencies had established a working group of liaison officers to facilitate the exchange of information.

90. Togo reported that a framework for consultation with auditing bodies had been established under the national strategy for the prevention of and fight against corruption and similar offences. The framework facilitated the exchange of information, evidence and intelligence with a view to preventing, detecting and investigating corruption.

10. Measures taken to promote transparency, including by publishing the findings of both anti-corruption bodies and supreme audit institutions

91. Almost all States parties reported on measures taken to promote transparency in their national audit systems, notably by publishing audit reports and highlighting their findings, in addition to issuing information on the activities of auditing authorities on dedicated websites and, in some instances, also through social media.

92. Ecuador noted that, in addition to publishing all audit reports and specific findings on its official web portal, the Office of the Comptroller General had created a consultation section that allowed the public to review the information, work orders, sworn asset declarations, legal and regulatory bases and the registry of audited companies.

93. Guatemala reported that the Comptroller General of Accounts contributed information to the public system of information on contracts and acquisitions of the State and to the national public investment system, which allowed the public to monitor projects implemented by the Government.

94. Israel reported that it had designed a new summary format for its reports and had started publishing podcasts and videos highlighting important elements of those reports. In addition, it had increased its outreach and advocacy activities, including through the hosting of students and the public.

95. The United Arab Emirates indicated that the Supreme Audit Institution maintained an open data system, which contained audit reports and findings, promoted transparency, enhanced public participation and strengthened public understanding of its work and practices.

11. Measures taken to enhance the capacity of supreme audit institutions and develop the skills of their members and staff in preventing and combating corruption, including through training, education and knowledge exchange

96. Many reporting States parties, including Austria, Azerbaijan, Bulgaria, Canada, Cuba, Ecuador, Egypt, Hungary, Kyrgyzstan, Myanmar, Nicaragua, the Republic of Moldova, Saudi Arabia, Togo and the United Republic of Tanzania, had established capacity-building programmes, including through specialized training and educational institutions, to develop the skills of their members and staff in preventing and combating corruption.

97. Chile highlighted that the State Administration Studies Centre, a body of the Office of the Comptroller General, was responsible for promoting debate on the public administration, integrity and the fight against corruption.

98. Cuba reported that it had established a system of institutions for the education and training of public officials on issues of integrity and transparency in relation to their functions and actions to prevent corruption. The Comptroller General of Cuba also provided training for public bodies on the self-control guides to the Government's internal control system, in addition to workshops involving practical exercises based on the most common deficiencies identified in the control actions carried out.

99. The Republic of Korea noted that its Board of Audit and Inspection had formed a specialized training and think tank institution known as the Audit and Inspection Training Institute.

100. Thailand highlighted that its Office of the Auditor General had established the State Audit Development Institute, which oversaw staff development and provided scholarships for certain public officials to study abroad and receive training from supreme audit institutions of other States in the Association of Southeast Asian Nations, in other parts of Asia and worldwide.

101. The United Arab Emirates reported that the Supreme Audit Institution promoted the qualification of its employees through a dedicated academy and through its Training and Professional Development Department. Employees were also enrolled in annual training programmes of up to 60 hours, in addition to a six-month training programme for new employees delivered in cooperation with national, regional and international partner agencies.

12. Measures taken to enable supreme audit institutions to perform their roles in preventing and combating corruption when responding to or recovering from national crises and emergencies, especially with regard to their functions in upholding policies and procedures for the management of public finances and public procurement

102. Several States parties, including Austria, Canada, Chile, Cuba, France, Greece, Hungary, Myanmar, Romania and the United Republic of Tanzania, noted that the COVID-19 pandemic had required supreme audit institutions to remain vigilant and ensure that auditing standards and plans, including those triggered by the pandemic, were strictly adhered to. Several States parties emphasized the importance of public auditing in safeguarding effectiveness in the rapid disbursement of funds and emergency benefits needed to respond to national crises and emergencies.⁶

103. Austria reported that its Court of Audit had conducted special audits during the COVID-19 pandemic, including an inspection of the hardship fund established by the Federal Ministry of Finance and the Federal Ministry for Digital and Economic Affairs to provide rapid financial assistance to micro-businesses and independent contractors. The Court of Audit also produced periodic assessments of the availability and quality of health-related data and published conclusions for future crisis management.

⁶ See also [CAC/COSP/2023/19](#).

104. Ecuador reported that the Office of the Comptroller General launched immediate supervisory responses to national crises, including following the earthquake in 2016 and the outbreak of the COVID-19 pandemic, by generating intervention control plans for public entities that were responsible for or contributed to addressing the crises.

105. France indicated that the Court of Auditors and the regional and territorial chambers of accounts had carried out rapid and ad hoc audits of the use of emergency response and recovery funds during the COVID-19 pandemic and following the fire at Notre Dame Cathedral.

106. Romania noted that, during the state of emergency caused by the COVID-19 pandemic, its Court of Accounts had managed to increase the number of audits of national and local authorities responsible for health, internal affairs, safety and public order, social security, transportation and communications.

C. Activities of the subsidiary bodies of the Conference

107. The Working Group on the Prevention of Corruption considered the role of supreme audit institutions at its fourteenth meeting, in June 2023. As part of its discussions, the Working Group considered the relevant developments that had arisen between its twelfth and fourteenth meetings, notably the recognition by the General Assembly and the Conference of the role of supreme audit institutions in upholding policies and procedures for the management of public finances and public procurement to prevent and combat corruption, including when responding to or recovering from national crises and emergencies ([CAC/COSP/WG.4/2023/5](#)).

108. In this regard, the Working Group also acknowledged the Abu Dhabi Declaration Programme, launched by UNODC in 2021 with a view to promoting the implementation of Conference resolutions 8/13 and 9/3, and the publication entitled *Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide*, launched in November 2022 (see also paras 113–114 below).

109. As part of its discussions, the Working Group considered how States parties could strengthen their efforts to use information and communications technologies to promote the role of the supreme audit institutions and their cooperation with anti-corruption bodies, with due regard for factors such as levels of technological literacy, the availability of technology and the scope and degree of access to the Internet.

110. The Working Group encouraged States parties to prioritize action to strengthen national, regional and global coordination and cooperation among the bodies involved in the prevention of and fight against corruption, including through the identification and exchange of good practices and experiences. The Working Group requested the secretariat to provide technical assistance to States parties, upon request, to support the implementation of article 9, paragraph 2, of the Convention against Corruption and of Conference resolutions 8/13 and 9/3, including through the Abu Dhabi Declaration Programme and the use of the *Practical Guide*.

111. In paragraph 18 of its resolution 9/3, the Conference requested the Working Group on the Prevention of Corruption, the open-ended intergovernmental expert meeting to enhance international cooperation under the United Nations Convention against Corruption and other relevant subsidiary bodies to include, as a topic for discussion at their future meetings, how to promote the use of information and communications technologies for the implementation of the Convention. In this regard, the Working Group considered that topic during its thirteenth meeting, held in Vienna from 15 to 17 June 2022. In order to facilitate the discussions of the Working Group, the secretariat prepared a background paper ([CAC/COSP/WG.4/2022/2](#)) and a conference room paper ([CAC/COSP/WG.4/2022/CRP.2](#)) on the basis of information provided by Governments in response to a note verbale issued by the secretariat on 23 February 2022. Moreover, a panel discussion on the topic was held during the thirteenth meeting of the Working Group (see [CAC/COSP/WG.4/2022/5](#)).

112. In addition, the topic of promoting the use of information and communications technologies for the implementation of the Convention was considered in the context of international cooperation and asset recovery by the open-ended intergovernmental expert meeting to enhance international cooperation under the Convention during its twelfth meeting, held in Vienna from 4 to 8 September 2023, and a panel discussion was held on the topic. The secretariat prepared a conference room paper (CAC/COSP/EG.1/2023/CRP.1) to provide an analysis of the information received and to identify trends, challenges and good practices in the use of information and communications technologies for the purpose of international cooperation and asset recovery. The conference room paper was prepared on the basis of information reported by States parties in response to a note verbale issued by the secretariat on 1 June 2023, in addition to information collected through the Implementation Review Mechanism of the Convention and technical assistance delivery, in order to allow for a more comprehensive analysis.⁷

D. Activities of the United Nations Office on Drugs and Crime

113. In paragraph 20 of its resolution 9/3, the Conference requested the United Nations Office on Drugs and Crime, in close cooperation with bilateral and multilateral technical assistance providers, to continue to provide technical assistance to States parties, upon request and subject to the availability of extrabudgetary resources, in implementing the relevant provisions of the resolution. UNODC continued to strengthen cooperation between anti-corruption bodies and supreme audit institutions in line with Conference resolutions 8/13 and 9/3, primarily through the Abu Dhabi Declaration Programme. The publication *Enhancing Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Preventing and Fighting Corruption: A Practical Guide*, launched in November 2022, is a key knowledge product delivered under the Programme and was developed with contributions from more than 150 experts from supreme audit institutions and anti-corruption bodies in 50 countries.

114. UNODC has promoted the use of the *Practical Guide* through a series of regional training workshops. The first was held in Mexico in September 2022, with the participation of anti-corruption and supreme audit institutions from 20 countries in the Latin American and Caribbean region. The event was organized with the support of the Office of the Comptroller General of Chile in its capacity as the secretariat of the Organization of Latin American and Caribbean Supreme Audit Institutions. The second regional workshop was held in Bangkok from 14 to 16 March 2023, with the participation of supreme audit institutions and anti-corruption bodies from 24 member countries of the Asian Organization of Supreme Audit Institutions. Lastly, the third regional workshop, targeting supreme audit institutions and anti-corruption bodies from 13 member countries of the Arab Organization of Supreme Audit Institutions, was held in Abu Dhabi from 26 to 28 September 2023. Additional regional workshops to promote the use of the *Practical Guide* are planned for 2023 and 2024.

III. Conclusions and recommendations

115. The information contained in the present note highlights the breadth of the legislative and administrative measures adopted by reporting States parties to promote the role of supreme audit institutions in the prevention of and fight against corruption, as well as actions taken by the subsidiary bodies of the Conference and by UNODC. The submissions addressed a range of issues, including the independence of such institutions in accordance with the fundamental principles of domestic legal systems, cooperation between supreme audit institutions and anti-corruption bodies, measures to strengthen relations with national legislatures, and measures to enhance the

⁷ See also [CAC/COSP/2023/11](#) and [CAC/COSP/2023/17](#).

capacity of supreme audit institutions and develop the skills of their members and staff in preventing and combating corruption.

116. The Conference may wish to focus its deliberations on progress and challenges in the implementation of resolutions 8/13 and 9/3 and recommend measures to be taken in the future. In this regard, the Conference may also wish to draw upon the conclusions and recommendations of past meetings of the Working Group on the Prevention of Corruption, including its fourteenth meeting, held in June 2023.

117. The Conference may further wish to highlight the need for sufficient extrabudgetary resources to continue the provision of technical assistance in relation to the prevention of corruption at the national, regional and global levels and in relation to strengthening the role of supreme audit institutions in this regard. The Conference may, in this context, wish to call upon States parties and other donors to reconfirm their commitment to strengthening the role of supreme audit institutions, including through cooperation in ongoing initiatives and new work streams, and to the provision of financial means, in particular in the form of multi-year, soft-earmarked extrabudgetary contributions.
