INTOSAI member SAIs Compliance with their international obligations under the United Nations Convention Against Corruption and the resolutions of the Conference of the States Parties to the Convention

The Practical Guide

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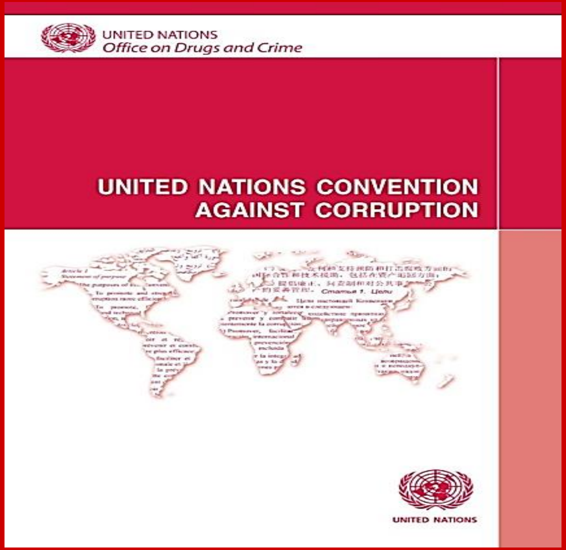
United Nations Convention Against Corruption



United Nations Convention Against Corruption

- The UNCAC is the only legally binding global document to combat corruption. It has a long-term approach and mandatory provisions, making it a unique tool for comprehensively addressing a global problem.
- The Convention was adopted by the United Nations General Assembly Resolution 58/4 of 31/10/2003 and entered into force in 2005.

United Nations Convention Against Corruption

- According to the Ninth Conference of the States Parties to the Convention, which was held in Sharm El-Sheikh in 2021, the number of countries that have signed the Convention reached 189 countries.
- The Convention covers the following five fields: Preventive measures, Criminalization and Law Enforcement, International Cooperation, Asset Recovery and, Technical assistance and Information Exchange.

The Convention encompasses 8 chapters of 71 articles

Chapter	Subject	Number of articles
One	General Provisions	4
Two	Preventive Measures	10
Three	Criminalization and Law Enforcement	28
Four	International Cooperation	8
Five	Asset Recovery	9
Six	Technical assistance and Information Exchange	3
Seven	Mechanisms for Implementation	2
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The Convention related Guides, Resolutions and Mechanisms

- The Legislative Guide.
- The Technical Guide.
- Resolutions of the International Conferences of the States Parties to the Convention.
- Review Mechanism

The Legislative Guide

This Guide was issued in 2006.

- The objective of the Legislative Guide is to assist States seeking to ratify and implement the Convention by identifying legislative requirements, issues arising from those requirements and various options available to States as they develop and draft the necessary legislation.
- The Guide is composed of 4 main parts related to chapters 2, 3, 4 and 5 of the Convention.

The Technical Guide

The Technical Guide is the product of a joint project of UNODC and UNICRI where it aims to encourage States parties to implement the convention …

The Legislative and Technical Guides

The **Legislative guide** has been drafted mainly for policymakers and legislators in the States preparing for the ratification and implementation of the Convention,

while the **Technical Guide** aims at highlighting public policy issues, institutional aspects and operational frameworks related to the full and effective implementation of the provisions of the Convention.

In view of this complementarity, the Technical Guide has to be considered in conjunction with the Legislative Guide

UNCAC CoSP Resolutions

- The Conference of the States Parties (CoSP) was established, as per article 63 of the Convention, which prescribes that the States have an international periodic conference in order to improve their capacity and cooperation to achieve the objectives of the Convention against corruption and enhance its implementation.
- Conference of the States Parties to the United Nations Convention against Corruption has convened 9 sessions, first of which was held in Amman- Jordan from 10 to 14 December 2006, and the last in Sharm El-Sheikh- Egypt, from 13 to 17 December 2021. To date, the Conference has issued a total of 69 resolutions binding on the Member States of the Convention.

Review Mechanism

Pursuant to article 63, paragraph 7, of the Convention, the Conference of the States Parties shall establish, if it deems it necessary, any appropriate mechanism or body to assist in the effective implementation of the Convention. Accordingly, the Conference at its third session, held in Doha, November 2009 established a mechanism, for the Review of the Implementation of the Convention, the purpose of which is to provide assistance to States Parties in the implementation of the Convention, where the Open-ended Intergovernmental Group of States Parties review its Implementation during the five intersessional meetings of the Conference.

The Proposed Guide

It is an internal evaluation tool for SAIs, an international review mechanism, and a tool for exchanging the most important good practices and experiences among all INTOSAI member SAIs in the fields of preventing and combating corruption in accordance with international agreements in force in their signatory countries to the UN Convention.

The Proposed Guide purpose:

- SAI self-assessment on the degree of its commitment to implementing its obligations to the Convention and its related resolutions adopted by the Conference of the States Parties.
- One of the mechanisms to assist SAIs in developing and updating their strategy and databases.

Objectives of the Proposed Guide

- An effective general SAI strategy, consistent with the public policy of its respective state regarding combating corruption.
- A database and a permanent register for SAI with all its international obligations stated in international documents.
- A database of human, material and financial needs to overcome SAI's work challenges so as to achieve its vision, mission and strategic objectives in this regard.

Objectives of the Proposed Guide

- A statement of the most important practices of the Supreme Audit Institution and the work challenges thereof in light of the public policy of its State in combating corruption, while updating such a statement periodically at least once between each two sessions of the Conference of the States Parties to the Convention (which is held every two years).
- Highlighting effective efforts to enhance national cooperation between the Supreme Audit Institution and Anti-Corruption Bodies in light of the state's public policy in combating corruption “Article (5) of UNCAC”.

The Practical Guide: Implementation Mechanism

Self Assesment

International Review

Sharing Good Practices

Examples of the application of self-assessment and the extent of the compliance of the Accountability State Authority of Egypt to implementing the articles of the convention

Article no.	Article Subject	ASA measures undertaken
6	Preventive anti-corruption body or bodies	• At the constitutional level, Articles Nos. 215, 216 and 219 of the Constitution of the Arab Republic of Egypt include stipulating the independence of the ASA (technically and administratively). • At the legislative level, Article no. 1 of the ASA law no. 144 of 1988 confirmed the independence of the ASA.

Examples of the application of self-assessment and the extent of the compliance of the Accountability State Authority of Egypt to implementing the articles of the convention

Article no.	Article Subject	ASA measures undertaken
8	Codes of conduct for public officials	The ASA approved the Egyptian General Charter for the Ethics and Conduct of Accounting and Auditing Practitioners by the resolution of ASA's President No. 2102 of 2009, which included some measures to confront the threats that may face the audit team when adhering to the basic principles of practicing the profession.

Examples of the application of self-assessment and the extent of the compliance of the Accountability State Authority of Egypt to implementing the articles of the convention

Article no.	Article Subject	ASA measures undertaken
9	Public procurement and management of public finances	○ The ASA shall report on the extent to which the actual values deviate from the approved (budgeted) ones, in accordance with the Unified Public Finance Law No. 6 of 2022, which is concerned with the proper management and use of public resources to achieve the strategic objectives of the State. ○ The ASA reviews the compliance of the entities subject to its audit with the application of Law No. 182 of 2018 and its amendments regarding the regulation of contracts concluded by public entities whilst reviewing the public procurement operations carried out by these entities. ○ The ASA verifies the good governance of funds through conducting financial audit. ○ Application of Egyptian auditing standards and Egyptian accounting standards that are in accordance with international standards. ○ The ASA verifies the compliance of the entities subject to its audit with the relevant laws and regulations, a matter that constitutes a basic and strong deterrent to corruption.

Examples of the application of self-assessment and the extent of the compliance of the Accountability State Authority of Egypt to implementing the articles of the convention

Article no.	Article Subject	ASA measures undertaken
10	Public Reporting	○ The ASA shall submit the annual reports on the final account of the State budget for the fiscal year under review and its recommendations, to the parliament. ○ The ASA discusses all annual and periodic reports with the parliamentary qualitative committee of relevance "Plan and Budget Committee". ○ The ASA shall submit its audit reports on the financial statements and final accounts, and the performance evaluation report of each ministry or independent entity, to the House of Representatives, the Senate, the Ministry of Planning and the competent ministries. ○ The ASA's representative reviews the observations included in the report before the House of Representatives (representatives of the Egyptian people) along with the relevant minister commenting on enhancing the application of principle of accountability. ○ The House of Representatives publishes ASA reports on its website in order to promote transparency.

Examples of the application of self-assessment and the extent of the compliance of the Accountability State Authority of Egypt to implementing the articles of the convention

Article no.	Article Subject	ASA measures undertaken
38	Cooperation between national authorities	1. At the legislative level, Article 18 of the ASA Law stipulates that reports on the public budget final account must be submitted to the concerned bodies, including the House of Representatives , within a period not exceeding two months from the receipt of the final account. It is also obliged to provide the House of Representatives with annual reports on the overall results of its undertaken audits. 2. The Central Department of Reports and Parliament Affairs is responsible for direct communication with the H.R. and attending its sessions. when discussing the ASA reports –upon the request of the H.R., within the framework of supporting and strengthening the relationship between the ASA and the legislative bodies.

It’s planned for the Guide to be endorsed in XXV INCOSAI

Thanks!